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FIFTH ANNUAL REPORT

OF THE

State Commissioner of Excise

OF THE

STATE OF NEW YORK.

FOR THE YEAR ENDING SEPTEMBER 30, 1900.

TRANSMITTED TO THE LEGISLATURE JANUARY 15, 1901.

ALBANY:

JAMES B. LYON, STATE PRINTER.

1901.

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The Department

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STATE OF NEW YORK

No. 68.

IN ASSEMBLY,

JANUARY 15, 1901.

REPORT

OF THE

STATE COMMISSIONER OF EXCISE.

STATE OF NEW YORK:

DEPARTMENT OF EXCISE,

ALBANY, *January 15, 1901.*

To the Honorable the Legislature of the State of New York:

Officers and Employes of the Department.

The Capitol—Albany, N. Y.

HENRY H. LYMAN.....Commissioner.
MAYNARD N. CLEMENT.....Deputy Commissioner.
JAMES P. KIRBY.....Superintendent of Special Agents.
ALBERT J. GILBERT... Assistant Superintendent of Special Agents.
SILAS B. LYMAN.....Secretary.
EDGAR A. WAUGH.....Confidential Clerk.
PATRICK W. CULLINAN.....General Counsel.
WILLIAM E. SCHENCK.....Assistant Counsel.
HENRY GALLIEN.....Auditor.
CHARLES D. PHILLIPS.....Principal Bookkeeper.

GEORGE HILLIARD ... Special Deputy Commissioner for the
Boroughs of Manhattan and the Bronx,
1 Madison avenue, New York city.
HARRY W. MICHELL Special Deputy Commissioner for the
Borough of Brooklyn, 303 Washington
street, Brooklyn, N. Y.
GEORGE L. NICHOL.....Special Deputy Commissioner for the
Borough of Richmond, Tompkinsville,
Staten Island, N. Y.
DANIEL O'GRADYSpecial Deputy Commissioner for the
County of Erie, Ellicott Square Build-
ing, Buffalo, N. Y.
EDWARD DOWLINGSpecial Deputy Commissioner for the
Borough of Queens, Long Island City.
MILTON RACESpecial Deputy Commissioner for the
County of Monroe, Rochester.

CONTENTS

	PAGE.
Commissioner's report	7
Table A, statistics for fiscal year.....	75
Table B, statistics for excise year.....	141
• Table C, comparative statistics, old and new laws.....	269
Table D, summary of receipts and disbursements for four years....	399
Table E, results of litigation.....	467
Statistics of arrests for intoxication.....	480
Enumeration report	485
Local option statistics	491
Synopsis of excise laws of the States and Territories of the United States	528
Liquor tax law (annotated).....	703
General index	751

REPORT

STATE OF NEW YORK:

DEPARTMENT OF EXCISE,

ALBANY, N. Y., *January 1, 1901.*

As required by law, I have the honor to submit herewith my fifth annual report of the transactions of the Department of Excise for the fiscal year closing September 30, 1900.

FINANCIAL STATEMENT

For year ending September 30, 1900.

Appropriation for expenses of Department, chapter 570, Laws of 1899, and chapter 419, Laws of 1900.	\$238,145 00
Balance on hand October 1, 1899.	91,723 92
Total	<hr/> \$329,868 92
Total expenses of Department for twelve months ending September 30, 1900.	280,995 06
Balance	<hr/> \$48,873 86
Reappropriated and transferred from balance on hand October 1, 1900, to rebate fund, chapter 418, Laws 1900.	19,000 00
Net balance	<hr/> <hr/> \$29,873 86

Total amount received from liquor tax certificates, transfers, fines and penalties, for twelve months ending September 30, 1900.....	\$12,622,957 79
County treasurers' fees.....	55,758 54
Leaving a net balance for the fiscal year of.....	<u>\$12,567,199 25</u>
Of this amount the State's share was.....	\$4,232,625 09
The cities' and towns' share was.....	8,334,574 16
Total	<u>\$12,567,199 25</u>

CERTIFICATE STATEMENT

For the fiscal year ending September 30, 1900.

Number of certificates issued from October 1, 1899, to April 30, 1900, inclusive.....	2,715
Number of certificates issued from May 1, 1900, to Sep- tember 30, 1900, inclusive.....	28,815
Total number of liquor certificates of all kinds issued during the fiscal year.....	<u>31,530</u>
Number of certificates issued from May 1, 1900, to Sep- tember 30, 1900, inclusive.....	28,815
Number of certificates surrendered from May 1, 1900, to September 30, 1900, inclusive.....	1,068
Number of certificates in force September 30, 1900.	<u>27,747</u>

Number and class of certificates issued from May 1, 1900, to
September 30, 1900, inclusive.

Subdivision 1 (section 11) hotels and saloons.....	25,065
Subdivision 2 (section 11) storekeepers	2,366

STATE COMMISSIONER OF EXCISE.

9

Subdivision 3 (section 11) pharmacists	1,178
Subdivision 4 (section 11) common carriers	153
Subdivision 5 (section 11) bottlers' vehicles	7
Subdivision 6 (section 11) alcohol	46
	<hr/>
Total	28,815
	<hr/> <hr/>

Total receipts under the Liquor Tax Law from Oc-

tober 1, 1899, to September 30, 1900, inclusive.. \$12,622,957 79

Rebates paid during above period. \$838,446 49

County treasurers' fees..... 55,758 54

Expenses of Department..... 280,995 06

1,175,200 09

Net revenue \$11,447,757 70

Ratio of expense of collection to gross amount collected 2.667 per cent. Expense of collection includes all expenses of maintenance of the Department.

COLLECTIONS BY STATE COMMISSIONER OF EXCISE.

Subdivision 4 (section 11) common carriers.....	\$30,556 73
Subdivision 5 (section 11) bottlers' vehicles.....	750 01
Penalties	34,021 27
	<hr/>
	\$65,338 01
Rebates paid on subdivision 4 certificates.....	11,006 64
	<hr/>
Net revenue	<u>\$54,331 37</u>
	<hr/> <hr/>

REBATES PAID ON SURRENDERED CERTIFICATES.

Total number of certificates surrendered for re- bate from October 1, 1899, to September 30, 1900, inclusive	4,392
State's proportion of rebates paid on certificates is- sued under subdivisions 1 and 2 of section 11..	\$275,939 27
Localities' proportion of rebates paid on certifi- cates issued under subdivisions 1 and 2 of sec- tion 11	550,500 58
Subdivision 4 certificates (entire rebate paid by State)	11,006 64
Total amount paid	<u><u>\$838,446 49</u></u>

Among other things the law directs the Commissioner to include in his report to the Legislature "Such facts and explanations as will disclose the actual workings of the Liquor Tax Law in its bearings on the welfare of the State."

This being the last report which I am to have the pleasure of making to your honorable body within the term for which I was appointed, in addition to the year's transactions I have taken the liberty to present a condensed review of the business of the Department in my charge since its creation, that being the most practical way of showing the actual workings of the law, and have accompanied the same with such statements of facts and conditions as five years in its administration have developed.

The present law took effect May 1, 1896, and radically changed the system from that of license by favor of local boards, to that of the right of the applicant to obtain a certificate upon filing papers which bring him, and the place where he proposes to traffic, within the conditions prescribed by the act.

The law has now been in force long enough that a careful review of its operations will be of interest and value in showing results for the whole period of its existence, from which its workings can be better understood, and from which it will better appear how it is accepted and observed in the various localities of the State, and how the diverse interests affected have accommodated themselves to its conditions.

In thus reviewing the operations of this most important change in State government, it is not out of place to consider somewhat fully and generally the subject of the liquor traffic and its influence upon the community, that we may arrive at a just conclusion as to the merits or demerits of the system of regulation and control adopted by the State.

As in previous reports, the work of the Department for the year will be considered under appropriate headings, and tables given which show fully and in detail the results of the law in every city and town in the State. In addition, consolidated tables indicating the benefits of the law to each city and town in the State since the passage of the act will be given.

THE LIQUOR TRAFFIC AND LEGISLATION THEREON.

The problem of framing practical statutes for the control of the liquor traffic, with its attendant evils, has occupied the attention of political economists and statesmen for centuries. Upon this question kings have issued edicts, the church has promulgated regulations, and the people in their sovereign capacity have spoken in national, state and local elections.

The necessity of alcohol in mechanics and the arts, its beneficent aid as a medicine, its growing place as a food, and the moderate and immoderate use of wines and liquors as beverages, taken in connection with the harmful result of its unrestricted

sale and consumption, has always made the regulation of the traffic in alcoholic products a most serious and complicated problem.

The conditions to be contended with in framing legislation to that end are innumerable. On the one hand the demand is to be considered. Drinking to some degree has been indulged in from time immemorial, practically by all classes, and in certain parts of the world prohibition would be looked upon as a public calamity. On the other hand is the desire of the manufacturing and retailing liquor interests to engage in a business that shall supply the demand to their pecuniary gain. The question becomes still more difficult from the fact that, notwithstanding the laws which make public intoxication a crime, the public generally has grown to regard the abuse of alcohol and all its harmful results as a disease, or at most only a vice rather than a crime.

The excise laws of our own country disclose the fact that every possible theory for the control and restriction of the liquor traffic has at some time or another been enacted into law and placed upon trial. Liquor legislation has been a coat of many colors, checkered and incongruous, a series of unhappy and non-satisfactory experiments. Striking illustrations of changes of public opinion may be noted in the localities known as prohibition states, where this important question has often been made the paramount issue in the election of state and local officials.

Many millions of dollars, many years of valuable time, have been wasted in the effort to arrive at a practical law which would justly restrict and control the liquor traffic, but as time has passed and experience produced its slow results, the general tendency throughout the entire body of the Union now seems to be towards a system of high license with local option, rather than a futile attempt at absolute prohibition.

Legislation upon this question began a long time since. More than two hundred and fifty years ago, "William the Testy," then governor of New Netherland, including the territory of New York State, promulgated the first statute known to our jurisprudence.

May 17th, 1638.

An ordinance against immoderate drinking.

"Whereas the Hon'ble Director William Kieft, and council of New Netherland, *has observed that much mischief and perversity is daily occasioned by immoderate drinking*—Therefore, the said Hon'ble Director and Council, wishing to provide against the same, have interdicted and forbidden do hereby interdict and forbid all persons from now henceforth selling any wine on pain of forfeiting five and twenty guilders and the wines which will be found in their houses. Excepting only the store, where wine can be procured at a fair price and where it will be issued in moderate quantity."

Since the day of the choleric Dutchman restrictive legislation has been formulated covering every known branch of the question, and in the two and one-half centuries that have passed New York has enacted more than four hundred and seventy laws regulating or restraining the liquor traffic generally. This legislation may be classified as follows:

General excise laws.....	139
Laws forbidding immoderate, night and Sunday drinking.	37
Laws regulating sale of liquor.....	64
Laws fixing prices of sales, local, and all other questions..	232

Almost every conceivable theory for the control, limitation and prohibition of the traffic has been incorporated into law. Acts have been passed, repealed, re-enacted and condemned by the score. Hardly a year has gone by without some new statute, general or local, having been put to the test. Much of this legislation has been of a special character, some of it valueless, a part

of it vicious, and as time progressed and laws multiplied the result was a network of statutory tangles of no particular benefit to anyone, except it might be the lawyers.

In many states and territories of the Union a similar condition of affairs has prevailed, and it may fairly be said that excise legislation generally has been so unstable and inconsistent that it has only amounted to a series of ever-changing and never satisfactory experiments. Seemingly good laws have often been enacted and repealed without opportunity for a fair trial, only to be supplanted by some visionary and impracticable theory impossible to enforce.

Notwithstanding this involved and unhappy condition, the effort to improve the same by careful study of the entire question seems to have been in the main neglected. The legislation which has resulted has been spasmodic, local and largely ineffective. If the end aimed at were apparently accomplished by an act, its secondary effect was not sufficiently observed, and often the law which seemed to be desirable proved itself too strong or too weak, failing under the test of application to produce the final result sought, and in consequence it was cast aside, and another equally faulty took its place. The reason for these continued failures may be attributed to a combination of causes.

The question of controlling, by the law-making power, individual rights is a most serious and important one, and should receive more than passing attention. Civilization depends upon legalized control, but unless it be exercised with good judgment it falls short of its end. The more important the issue, the more imperative that it be dealt with in the light of experience, after exhaustive examination of all its surroundings and with full knowledge of its past history, and such treatment demands much

time and study. The manufacture, sale and consumption of liquor has assumed gigantic proportions, and its supervision and control is one of the questions demanding and deserving the critical attention and careful study of legislators and statesmen.

While all recognize the evils which arise from its improper use, the manufacture and sale of liquor cannot be abolished, hence the necessity of intelligent control and restriction.

RESULTS OF EXPERIENCE—PROHIBITION.

This opinion is sustained by the experience of countries in all parts of the world—England, Sweden, Holland and all other European nations have at various times and in various ways worked out the puzzle of prohibition, to find their fancied solution a failure. In our own country, with a cosmopolitan people and diverse conditions, the question has been met and grappled with by the various states, but always with the same unsatisfactory result.

In all attempts to control the sale of liquor, one idea seems to have been in the minds of the law-makers. It is this: That since the retail liquor business is to a degree responsible for a large percentage of human degradation, poverty and crime, that trade should be compelled to contribute a revenue with which to repair, to some extent, the damage which it inflicts upon society.

An examination of the provisions of legislation in this country, and the manner in which it has been administered, convinces one that the liquor problem has ever been one of the most troublesome presented to governments, having numerous factors, varying in importance according to locality, but never eliminated from the total sum to be solved.

Restrictions as to hours of sale on the Sabbath, provisions protecting those wards of the nation—the Indians—were plentiful during the early history of the country. The effort to prevent the use of liquor by minors and those who would abuse it has called for frequent enactments. Statutes and ordinances forbidding the sale of liquor in the immediate vicinity of dwellings, churches and schoolhouses, thus protecting such places from the baneful influence of improperly conducted inns or saloons have been found desirable.

During the past fifty years prohibition has been the law at one time or another and for a greater or less period in the following states: Maine, Delaware, Rhode Island, Massachusetts, New Hampshire, Vermont, Connecticut, Michigan, Iowa, Indiana, Nebraska, Illinois, Kansas, North and South Dakota, and New York.

The act which created a prohibitory law in our own State was passed in April, 1855, but it was declared unconstitutional by the courts in 1856. Of the other states, Delaware repealed prohibition after two years; Rhode Island after eleven years; Massachusetts after two trials, one of sixteen years and another of six years; Connecticut after eighteen years; Michigan after twenty years; Iowa after two trials of more than thirty-six years; Indiana after three years; Illinois after two years, and South Dakota after eight years.

The remaining states, Maine, New Hampshire, Vermont, Kansas and North Dakota still have prohibitory liquor laws, but their results have been far from satisfactory.

The Maine law has been upon her statute books in various forms for fifty years. Its operations after all these years may best be given in the words of the Hon. Charles F. Libby, ex-presi-

dent of the state senate, ex-mayor of Portland and prosecuting attorney for the state from 1871 to 1878. He says:

"I consider that the prohibitory law is a failure so far as the city of Portland is concerned. I consider that it has tended directly and indirectly to bring about a certain condition of affairs which I consider is not favorable from a moral point of view. * * * I found that I had driven out of the business one set of men, and another set of men had come in, and so far as I can judge from my experience, the last set of men engaged in the business was worse than the first set who were out of the business and were in jail. * * * I found the young men were establishing club rooms here in the city, and not only did they become places where drinking was carried on, but by supplying larger quantities than they generally would have in their possession as a means of gratifying their appetite for drink, they were also getting to gambling and other vices. * * * I found that, while I was driving the liquor out of the ordinary shops where it had been sold, I was driving it into the houses and kitchens where the children of the family, who up to that time never saw it, were accustomed then to see it dealt out in that surreptitious manner. The prohibitory law does not prohibit, it simply restricts it; it does not do more than that, and I believe it does that badly. I am very sorry to say it, but it is true, that this liquor law opens up such an avenue for bribes that it tends greatly to corruption; the liquor sellers are given immunity by officers on their beats, and that has been a large source of corruption. It is a matter of history that our sheriffs and police force become corrupted. I therefore say that, to my mind, this prohibitory law has not been good to us as a whole, because it does not effect what its friends claim for it, claim in good faith."

Mayor Baxter of Portland says: "If there could be a licensing system which could be controlled properly, it seems to me that it would be better than our system here."

Nominal prohibition exists in New Hampshire, but a striking proof of its failure is furnished by the large summer hotels of the state. In these hotels the sale of wines and liquors is open and apparently unrestricted; and the *Cyclopedia of Temperance and Prohibition*, a most conservative publication, says:

"It is inevitable that in a state where the manufacturing interest is powerful there will be a considerable wholesale and re-

tail market (liquor). In practice, the New Hampshire law operates more as a *local option* than as a prohibitory act, the traffic being intrenched in the important localities because of the legal standing that its most prominent representatives enjoy."

In Vermont it is a notorious fact that the provisions of its prohibitory law are not enforced in the larger towns and cities. From time to time offenders are complained of and arrested. There is postponement and delay, finally a conviction, generally for one offence, a fine of \$10 and costs, and the offender continues his unlawful sales until another arrest. The fines and costs result in a moderate license fee.

The experience of Kansas for many years under prohibition is briefly summed up by Rev. Father Kuhls as follows:

"There are in Kansas City, Missouri, probably thirty wholesale houses, all of which do business in Kansas, sending packages of liquor there. You can have it sent in quart bottles, or in ten gallons, or in fifty gallons, just as you want it, delivered at your house. I myself have counted at the Union depot about 1,200 liquor packages at one time, all addressed to different places in this state. Our express companies make a great deal of money carrying these packages to and fro. I could take my oath there is more liquor used in Kansas to-day than there ever was before prohibition was enacted. So that, taking it all in all, we have in this state a very deplorable condition of affairs, and if every state that adopts prohibition suffers as this state has, then God help this country—I think I would go to Canada."

Police Captain Porter, of Kansas City, Kansas, says: "If there is a tippling shop in a block, and we get a case against it and close it up, it is only fifteen minutes before the people will go to another place and open up."

Mayor Barnes of the same city states that there were (1890) sixty to eighty joints in the city selling illegally, and that the fines for the unlawful sale of liquor amounted to over \$40,000 annually. B. P. Waggner, mayor of Atchison, Kansas, says:

"I do not believe that it is possible to enforce the prohibitory law to the extent of closing up all places where intoxicating

liquors are sold in violation of its provisions. For ten years the experiment has been tried in the city of Atchison, and I think I can safely say, without fear of successful contradiction, that during all of that time we have had many of the evils resulting from the traffic without receiving a fair revenue therefrom."

A special committee of the Kansas legislature reports:

"The authorities of Topeka have made a more determined effort than any city of its class. They are expending \$15,000 per annum of the taxpayers' money in excess of all the revenue of the police department of the city, and yet the joints, drunkenness and crime have not been banished."

North Dakota, still operating under a prohibitory law, has a higher ratio of prisoners in her penitentiaries than Minnesota or Mississippi, each of them states with larger populations than North Dakota.

In California, local prohibition was in operation for some years. W. H. Rose, recorder of Pasadena, states the experience of that city:

"Under prohibition, there was much illicit sale of beer, wine and whiskey; there was also a large sale at the drug stores. * * * There is less drunkenness than under the old system. The record shows double the number of arrests for drunkenness under the first system, as compared with the number of arrests at the present time. A large proportion of the people are favorably impressed with it (the present system) and even rank prohibitionists do not now complain."

In 1889, Governor Taft of Rhode Island reported to the legislature: "The operation of the law prohibiting the manufacture and sale of intoxicating liquors is, as yet, very far from being satisfactory;" and after a further trial of three years the law was repealed.

Benjamin C. Stone, clerk of the supreme judicial court of Massachusetts, says, regarding the experience of his state with prohibition:

"I am free to acknowledge that I have always been a prohibitionist, and I am in favor of restricting the sale of intoxicants, but, however, since I have been connected with the courts, it is a question to my mind whether the prohibitory law has worked as well as a high license law might have done."

Iowa for a long time carried a prohibitory law upon her statute books. The best thinkers of that state did not believe it for the good of the commonwealth or its people. Horace Boies, when governor of the state, said:

"There are a great many people in this state who honestly believe that the prohibitory law is a good thing, that it lessens crime, that it is good from a moral point of view. For my own part I am just as thoroughly satisfied that they are wrong—that the law is a bad law from every standpoint. I think the system in this state has thrown the business into the hands of our worst classes, and there being no inspection of the class of liquors sold, the cheapest and most injurious decoctions are dispensed. In other words, I think we have the uncontrolled saloon where otherwise we should have the saloon controlled by the people. * * * It has put the business into the hands of a worse class of people than would be engaged in it under a license system, and the class of liquors sold, there being no way of inspecting them, or determining what they are, has been of the worst and cheapest class on which the vendor could make the largest profit. So far as I am personally concerned I believe that the present system is a worse one for the young than the license."

Examples could be multiplied, but the experiences given sufficiently establish the proposition stated. There exists no law, either in this country or elsewhere in the world, that ever has or probably ever will successfully abolish the manufacture and use of liquor. Even most prohibitionists admit this fact while deploring it.

As prohibition of the liquor traffic by legislation seems to be impossible, or at least impracticable, it must, for the welfare of the State, be restricted and controlled.

In this State for more than two centuries there has been a continued effort on the part of the governing power to establish reasonable limits to the sale and use of intoxicating liquors. Laws forbidding immoderate drinking, and the use of liquor after prescribed hours at night and on Sunday, appeared at various times from 1638 down, some of them crude and ineffective, many of them impractical and severe, but all of them evincing the growing public sentiment that some restriction must be placed upon the traffic.

COLONIAL STATUTES.

In my annual report for 1896, I collected and published for the first time the salient portions of all such old edicts and statutes bearing upon the liquor traffic since the Dutch Colonial period. This was a complete transcript of all legislative acts and colonial ordinances or regulations, showing the history of the liquor traffic since the settlement of this State by white men. Only such portions of the documents were omitted as had no bearing upon the liquor traffic. To make the transcript of value for reference, a careful search and examination was made of all the records touching the subject in the State library and in the various other libraries accessible, particularly the library of the Bar Association of New York city, through the courtesy and assistance of which material aid was given in the preparation of the work.

A brief resumé of a few of these laws may be of more than passing interest. Regarding Sunday drinking the following prohibitions were from time to time promulgated, and indicate that the question is by no means a new one.

"1641. Whereas complaints have been made, etc. * * * We do therefore ordain that no person shall attempt to tap beer or other Strong drink during Divine Service."

"1647. Whereas we see and observe the Great disorders in which some of our inhabitants indulge in drinking to excess, quarrelling, fighting and smiting even on the Lord's day of rest, whereof God help us! * * * We do hereby order and command that none of the Brewers, Tapsters and Tavernkeepers shall on the Rest day of the Lord, by us called Sunday, before two of the clock when there is no sermon, or otherwise before four of the clock in the afternoon, set before, tap or give any people any Wine, Beer or Strong Liquors * * * travellers and Daily boarders alone excepted."

"1648. * * * Wherefore we request and command all Our Officers, Subjects and Vassals to frequent and attend Divine Service. Meanwhile * * * we forbid during Divine Service all Tapping, Fishing, Hunting and other customary avocations. * * * We do hereby interdict and forbid all persons on the aforesaid day, spending his time to the shame and scandal of others, in gross drunkenness and excess, on pain, if so found, of being arrested * * * and arbitrarily punished of the Court."

"1656. We do hereby interdict and forbid, First, all persons from performing or doing on the Lord's day of rest by us called Sunday, any ordinary labor such as Ploughing, Sowing, Mowing, Building, Woodsawing, Smithing, Bleaching, Hunting, Fishing, or any other work which may be lawful on other days on pain of forfeiting one pound Flemish for each person; much less any lower or unlawful exercise and Amusement, Drunkenness, frequenting Taverns or Tippling Houses, Dancing, Playing Ball, Cards, Tricktrack, Tennis, Cricket or Ninepins, going on pleasure parties in a Boat, Car or Wagons, before between or during Divine Service, on pain of a double fine; especially all Tavern Keepers or Tapsters from giving or selling, directly or indirectly, any Brandy, Wine, Beer or Strong Liquor to any person, before between or during the Sermons, under a fine of Six Guilders to be forfeited by the Tavern Keeper or Tapster for each person, and three guilders by every person found drinking during the time aforesaid."

The Flemish pound had a value of about \$2.40, and the guilder of 42 cents. Night drinking was forbidden after certain prescribed hours.

"1641. We do ordain that no person shall tap for any person after ten o'clock at night."

"1647. In like manner we forbid all Tavern Keepers, Retailers & Tapsters on that day and on all other days of the week in the

evening after the ringing of the Bell which will be about nine of the Clock, to have any more common Tippling, or to tap or furnish any Wine, Beer or Strong Liquors * * * .”

“1656. * * * In like manner Tavern Keepers or Tapsters shall not accommodate or entertain any company or tap, sell or give any Wine, Beer, Distilled Liquors or waters to any person at night, on Sunday or on other days, after the posting of the Guard, or ringing of the bell.”

“1665. * * * No licensed Person shall suffer any to Drink * * * after nine of the Clock at night * * * .”

Immoderate drinking or drunkenness was severely dealt with.

“1643. * * * Whosoever comes fuddled or intoxicated on guard shall for each offense pay twenty stivers,” being about forty cents .

“1661. * * * If anyone be found drunk on the Sabbath of the Lord he shall in addition to the fine of One Pound Flemish for the benefit of the Officer, be conveyed to the Watchhouse, and there remain at the discretion of the Commissaries.”

“1673. * * * Whosoever shall be overtak with strong antoxicating drink whereby to deprive himself of common sense and reason, he shall pay for the first default two shillings and six pence, and all those who shall encourageably persist in this vice shall for to comen time pay a fine or penalty of five shillings and accordingly for every time thereafter.”

“1685. *Whereas the Loathsome and Odious Sinne of Drunkenesse is growne into Comon use within this province* being the root and foundation of many other Enormous Sinnes as bloodshed stabbing murder swearing fornication and Adultery and such like to the Great Dishonour of God and of this province Bee it therefore Enacted by the Govenour Councill and Rep’sentatives in Generall Assembly mett and Assembled and by the Authority of the Same that all and Every person and persons who shall be drunke and of the same Offence of Drunkenesse shall be Lawfully Convicted shall for Every such Offence forfeit and pay five shillings Cur’t money of this province to be paid within One Weeke & after his or her or their Conviccon thereof to the hands of the Constable or that towne Citty or Village Where the Offence aforesaid shall be Committed for the use of the poore of Such Said place such Conviccon to be made by the Confession of the party or oath of one Credible Witnesse And if the said person or persons so Convicted shall refuse or neglect to pay the said forfeiture as aforesaid then the Same Shall be from time to time levved of the Goods of Every Such person or persons

soe refusing or neglecting to pay the Same by Warrant from any one or more Justices of the peace of the Said Citty towne or Village before whom the said Conviccon shall be And if the Offender or Offenders shall not be able to pay the Said Summe of five shillings Then the Offender or Offenders for Every such Offence shall be Committed to the Stocks for the space of six houres by the Constable of such Citty towne or Village."

Many other ordinances and edicts were issued by the authorities, interdicting the sale to Indians, minors and sailors, prohibiting the acceptance of goods in payment or pawn and fixing the quality and price of liquors. Still others regulated the excise or "farming" of the traffic, and a number of acts directed that special tax be laid upon all strong waters, to erect churches and ministers' houses, or to maintain the same and pay the stipend to the preacher.

Coming down to a more recent period, the regulation of this traffic still maintains its importance in the history of the legislation of our State, and during the century which has just closed more than one hundred and twenty laws have been enacted affecting the same to a greater or less degree.

It seems, therefore, that there is nothing new in the question of liquor legislation. The problems which forced themselves upon the attention of our ancestors more than two hundred years ago remain the problems to-day, and have been the sources of restrictive acts during all the intervening years. As our population has increased from a few thousands of citizens in 1650 to more than seven millions in 1901, in almost equal proportion has the importance of this subject grown.

EXPERIENCE UNDER HIGH LICENSE LAWS.

The sale of liquor can be best regulated and controlled under a reasonably high license law.

A careful study of the history of liquor legislation with an appreciation of its results, considered in the light of the conditions surrounding the question, leads inevitably to the above conclusion. Full consultation of all accepted authorities upon the subject but confirms the same, and the varied experience of many States of the Union renders the assurance doubly sure.

National issues may retard or accelerate mercantile or financial growths; peace or war, prosperity or famine, may foster or destroy business interests that are reckoned by millions; good times or evil may bring success or failure to thousands and tens of thousands, but nothing destroys the demand for liquor. Deemed by many more necessary than bread, and never out of the market, liquor will doubtless be made, sold and consumed so long as the human race exists, despite all happenings, and the rule which holds good in the time of prosperity and success holds as good in the darkest day of adversity.

In order to frame legislation of a most beneficial character, careful attention must be paid to the experiences of the past, the conditions of the present and the probabilities of the future. Having determined how to treat the issue, if that determination be right in principle it will remain so, for the issue never changes. It is simply this:

The manufacture and sale of liquor probably cannot be abolished, but the manufacture and sale of liquor can and should be regulated and controlled. To do this intelligently and justly is the problem.

If the license be fixed too high it will prove its own fault. If too low, the lack of restraint upon the traffic which will result marks the error. So far as may be judged by the five years of trial the rate is not too high, and it remains with the lawmaking power to determine if it be too low.

From thousands of communications received by this Department, and from many other sources of information, it seems to be the judgment of a majority of the candid, conservative people interested in the study and betterment of public affairs, as affected by liquor laws, that the present law is the best for the reasonable control of the liquor traffic and the good of the people of the State in general, that has ever been placed upon the statute books.

In proof of the theory that a high license local option law, such as the Raines' Liquor Tax Law, is the most desirable in the control of the traffic, we may examine the license history in other states to our advantage.

In the report of this Department for 1897 a general synopsis of all the excise laws then in force in the United States and its territories was incorporated. It was believed that such a compilation and publication would be highly acceptable to all interested in the question, either as friends or foes of the liquor business, and if any benefit could be derived from the experience of other states and municipalities, it would furnish convenient means to those who desired to make a study of the various excise systems. The value of the work would have been enhanced if it had been practicable to have given the more important sections of the laws quoted in their wording, but space forbade.

A brief synopsis of that compilation with all corrections to

date is appended to this report, and will be found of interest in the comparison of excise laws of the several states.

By reference to these records we find the following examples of high license local option laws, and the operation and result therefrom.

Massachusetts enacted a prohibitory law in 1855, which was repealed in 1868 and restored in 1869. In 1870 a "free beer" amendment was carried, only to be repealed in 1873. In 1875 a high license measure was adopted, which was supplemented by a local option provision in 1881. In 1882, and again in 1889, unsuccessful efforts were made to re-establish prohibition, the second time the vote being 85,000 for prohibition, to 131,000 against it. To-day Massachusetts operates under a modification of the laws of 1875 and 1881, issuing a high license for the traffic in liquors, controlled by local option.

As to practical results during the periods of license and prohibition, the following figures are given:

Number of places selling liquor in Boston before prohibition, 1854	1,500
Number of places selling liquor in Boston under prohibition, 1856	1,515
Arrests for drunkenness in Boston before prohibition, 1854	6,983
Arrests for drunkenness in Boston under prohibition, 1856	15,542

In other words, the number of places where liquor was sold increased under the prohibitory law, and no revenue, except the uncertain one of fines, accrued to the state.

Nor does so-called prohibition appear to have reduced drunkenness, rather the contrary.

Arrests for drunkenness in Boston.

In 1874, under prohibition.....	11,592
In 1877, under license.....	8,213

The license fee in Massachusetts was not actually "high" until 1890. Its results may be seen by the following record:

Number of licenses granted in Boston in 1889....	1,798
Amount of fees received for same.....	\$616,948 00

Number of licenses granted in Massachusetts in 1889	4,832
Amount of fees received for same.....	\$1,286,305 00

Number of licenses granted in Boston in 1890, under high license.....	780
Amount of fees received for same.....	\$891,668 00

Number of licenses granted in Massachusetts in 1890, under high license.....	2,277
Amount of fees received for same.....	\$1,812,810 00

Thus it is seen that actual "high license" resulted in reducing by more than one-half, the places engaged in the sale of liquors, and at the same time, high license operated to increase the revenue to the state by nearly fifty per cent.

Rhode Island passed a prohibitory law in 1852, which remained in force until 1863. A moderate or low license law was then

passed, to be again exchanged for prohibition in 1874, lasting only one year, when a low license, local option act took its place. This continued in force until 1886, when for the third time prohibition was tried by the people, the vote being 15,113 in favor, and 9,230 against. Three years later, in June 1889, public opinion condemned prohibition by the crushing vote of 28,315 against its continuance, and only 9,956 in support of it, and a modified high license, local option law was established, which is still in operation.

It was conclusively shown by an official investigation, conducted just prior to the final abolition of the prohibitory law, that more than three times as many places for the illegal sale of liquor existed in the city of Providence than had existed under the former license law. Under the present high license, Rhode Island has the largest income she has ever received and the smallest number of licenses.

Georgia, after trial of prohibition and low license, has become a high license, local option state, enacting the needed legislation in 1891. As a result, the number of liquor shops in Atlanta, the largest city in the state, has fallen from one for every four hundred of population to less than one for every one thousand of population. The police committee of the state report that it is impossible to obtain liquor after ten o'clock at night, and not at all on Sunday.

Minnesota is a high license local option state. Governor Merriam, in 1892, stated to the Royal Commissioners of Canada:

"One thing is certain, namely, that the number of liquor saloons has been greatly decreased in Minnesota by the adoption of the high license and bond laws."

In 1884, and before high license was the law, Minneapolis with a population of about 70,000 had 535 saloons—about one for every

130 persons. When the license was raised from \$100 to \$500 the number of saloons fell to 334, although the population had increased; and in 1887, under the state law fixing saloon licenses at \$1,000, the number again diminished to 230, and the population having reached at least 160,000, the proportion was one saloon for 700 inhabitants. Meantime, notwithstanding the great increase of foreign population throughout the state from 1880 to 1890, the percentage of paupers in almshouses per thousand had decreased, and the percentage of convicts and prisoners in the jails and penitentiaries had increased less than four per cent., although the population had more than doubled. In 1887 the total arrests for all offences in St. Paul and Minneapolis numbered 7,546, while in 1890, after the high license law was in force, the number had fallen to 5,277—a decrease of over thirty per cent.—while the population of the cities had increased more than 20,000 in the same time. E. L. Fanshaw, in his work *Liquor Legislation in the United States and Canada*, says:

“The ‘twin cities’ are the new home of a great number of Scandinavians, Germans and Irish. In Minneapolis more than one-third of the population is of Scandinavian origin. There is, I believe, a larger proportion of Scandinavians in Minnesota than in any other state of the Union. The Germans, though confirmed beer-drinkers, seldom get into trouble on this account. Prolonged residence in America leads a considerable proportion of the Swedes, Danes and Norwegians, after a time, to adopt principles and habits of abstinence; but on their arrival in the country of their adoption many of them are hard drinkers, pure alcohol being a common beverage with them. The drinking habits of the immigrants would naturally tend to keep up or to increase the returns of arrests for drunkenness. The other fact alluded to is the increased efficiency of the police control, which directly results from the reduction in the number of drink-shops, leading to a higher ratio of arrests to offences committed. The partisans of high licence claim this as one of the most prominent advantages of the system; but obviously those whose attention has not been drawn to this fact may be led by its effects upon statis-

tics to draw unfavorable inferences. The general aspect of both cities is orderly, and a drunken man will very rarely be met with on the streets. That high licence has, in Minnesota, actually brought about a diminution of drinking and drunkenness, at least in the chief centers of population, is, I believe, the decided opinion of the great majority of those best able to judge."

Nebraska passed a high license local option law in 1881. The following brief statement proves its working:

Number of saloons in Lincoln before 1881, population, 2,000	30
Number of saloons in Lincoln in 1891, population, 60,000..	40
Number of saloons in Omaha before 1881, population, 25,000	152
Number of saloons in Omaha in 1891, population, 130,000..	251

The license ranges from \$500 to \$1,000. In 1894 the total income therefrom was nearly \$800,000.

Mississippi passed a high license local option law in 1892. The amount charged is \$600. Governor Stone says of the effects of the law:

"There has been a gradual decrease in the sale and use of intoxicating liquors. There has been a marked diminution in drunkenness. The number of criminals has been very greatly reduced. The expenditures of the state have been reduced in the same ratio that crime has been reduced."

The report of the United States census shows the following:

Percentage of convicts in Mississippi per 1,000 of population in 1880 before high license .....	.96
Percentage of convicts in Mississippi per 1,000 of population in 1890 after high license .....	.33

The record speaks for itself. It is hardly necessary or profitable to cite further examples. Those given cover the east and

west, the north and south; where populations include the native and foreign, white and black. They are fair examples under all the conditions which maintain in our own State and, therefore, should be of value to us. From this data, it is impossible to draw any conclusion other than the one previously stated, viz., that under a high license local option law, reasonable in its requirements, the best results in the attempted regulation and control of the liquor traffic are obtained.

CONDITIONS UNDER LAW OF 1892.

In the year 1801 a law was enacted providing for commissioners of excise in towns, to grant licenses annually. The same policy was continued by the general act of 1830. After the prohibitory act of 1855 was declared unconstitutional in 1856, as heretofore stated, the State was practically without excise law, and liquor was sold as other merchandise until 1857, when another statute was passed providing for a board of excise in each of the counties of the State. This law, with various amendments, remained in more or less active control until the act of 1892 was passed, which act continued boards of excise in the several towns and cities of the State. The members of these boards were elected in the towns and appointed in the cities, and were practically empowered with judicial discretion to hear complaints for violation of the law, and to grant or revoke licenses at pleasure.

At the time of the passage of the present Liquor Tax Law there were existing throughout the State 37 city, 925 town, and two village excise boards, requiring about 2,875 different officials. In addition to these, an attorney and a clerk for each board were generally employed, making a grand total of nearly 5,000 officials as against 131 at present employed, not including the incidental assistance of county treasurers.

Under all systems of local control of excise matters there has been a demoralizing laxity in the enforcement of the statutes. The reason becomes plain when the circumstances and methods under which local officers worked are examined.

From all the boards of excise that were operating under the law of 1892, this Department has received a report giving as complete statistics as could be obtained, showing the number of licenses of different kinds granted by them and in force at the time the Liquor Tax Law took effect, and the amounts charged therefor at maximum and minimum rates.

These reports show many curious facts in regard to the manner in which the law was administered, and a study of the same makes clear to some extent, at least, a few of the reasons why that law was so openly violated, its tax provisions so successfully evaded, and the blackmailing schemes for extorting tribute from liquor dealers so many and so easy, all of which worked great injury to the liquor trade and to the public, and constantly brought the law into disrepute.

There was no uniform application of the law throughout the State. In some cities great difference existed in the methods of assessing license fees, and often dealers who were apparently doing a business under the same circumstances were charged widely varying fees for the privilege. Some boards issued licenses on the installment plan, while some even gave credit for the whole amount, and in these cases it is mostly still due.

In certain places liquors were sold as freely as other merchandise, without pretense of license or payment of any fee whatever, the entire law being openly and notoriously ignored. Some boards were said to give verbal permission instead of issuing a

license. In other localities, much less than the minimum fee established by law was accepted, and in almost all cases the minimum fee was the one most frequently exacted. Sometimes localities absolutely neglected to elect boards of excise, as provided for by statute. A few boards were said to give dealers a permission to traffic only when the applicant had the endorsement of a local referee who was usually a political leader.

The excise boards being empowered with judicial discretion gave every opportunity for arbitrary and whimsical action on the part of the officials in issuing, refusing or taking away licenses.

Positions upon the local town and city boards were naturally distributed as political favors, quite often with the object of strengthening one political party or another by winning the liquor dealers' votes and influence, and without the least idea of giving the law any decent administration, or the community any benefit or protection thereunder.

It can readily be seen that under such a system, controlled by 2,892 officials comprising 963 boards of excise, of widely varying opinions and prejudices regarding the traffic, neither the liquor dealer nor the public had any substantial rights that could be practically enforced.

The consequent uncertainty and irregularity in the control and treatment of the traffic necessarily led to much personal bitterness and local strife. The prestige to be obtained through administration of the excise law was considered a political advantage in local elections. So spirited were the conflicts in many communities for control of the excise board, and so poorly were the promises to the people kept by the officials elected, that public sentiment became demoralized, and the law was treated with indifference and contempt by the very citizens who, under other

conditions, would have favored its fair enforcement and given beneficial aid to uphold public officers in the discharge of their duties thereunder.

It is not surprising that a law giving judicial discretion to arbitrary boards exercising absolute control of the retail liquor interests of the State, and capable of such conflicting constructions, should have been administered practically without any benefit to the public.

The fact that the local boards were directly or indirectly elected, in itself threw the whole matter into the cauldron of politics, and made the administration of the law subject to the control of local politicians. Under such conditions the policy maintained by any board might be reversed at the next local election. The system precluded the collection of any general statistics of value.

There were hardly any authoritative court decisions to be followed in a multitude of conflicts that necessarily arose. Aside from actions arising under the so-called civil damage act, there were for fifty years prior to 1896 very few decisions upon liquor questions in all the reported cases; while since 1896 more than three hundred important decisions have been obtained through the efforts of this Department, all of which are contained in the law reports of the State, besides numerous decisions rendered without opinion.

It is surprising that there should have been so little litigation over matters involving such large interests as those of the retail liquor trade. Yet when it is remembered that the privilege to traffic was granted by local excise officials largely as a matter of favor it is no wonder that dealers were not disposed to fight for

their rights in the courts, but preferred a compromise with those who had power to grant the privileges.

Naturally, in view of the wide discretion accorded to local boards of excise there existed no apparent desire to establish any principles of law defining that discretion or limiting its exercise, or to obtain decisions of the higher courts on questions which such boards themselves assumed to finally settle.

The fact that members of the local board were elected at the same election with town officials necessarily connected the excise question intimately with other issues upon which other candidates were seeking elections. Thus towns and cities often had their political complexion changed one way or the other entirely through the influence of excise matters involved in the election, to the exclusion of all other questions.

Probably the best illustration of the manner in which the enforcement of the law was hindered because of the political situations, is shown in the manner in which the will of the people was defeated in matters relating to local option, which could only be exercised indirectly, depending upon the election of commissioners supposed to be for or against license, but who were legally free to do as they pleased after they were elected, and who often sadly disappointed their constituents by acting directly opposite to what was expected or promised. The electors could not vote directly upon the various propositions, but were forced to deputize commissioners who might prove untrue to the trust reposed in them, and thus nullify the will of the people. As other local officials, whose duty it was to enforce the penal provisions of the law, were elected at the same time and upon the same tickets with the members of the excise board, often receiving their support and that of their friends at the polls, they were not disposed to

take any independent steps to enforce the law, but preferred to leave all such matters in the hands of the excise officials, feeling that it would be ingratitude to interfere with their policy after having been elected at the same time and receiving the assistance of such excise officials in their election.

The lack of uniformity in the construction and application of the law did not tend to gain for it that degree of respect and obedience which follows a general system and well-outlined policy, with established precedents for administration and enforcement. The public did not know what the law was, nor how it should be administered or enforced. The people had become so accustomed to the arbitrary action of excise boards that the matter of enforcement was looked upon as personal with the excise officials, rather than one which should be attended to by local police officers and public prosecutors, as in the case of other criminal offenses.

This public opinion was widespread, and it is a fact that there were large communities in the State where a conviction for a violation of an excise statute was never had prior to 1896.

From the opening of the century there has been an effort more or less earnest, too often spasmodic, and almost continuously faulty, to enact some controlling and regulating legislation affecting the liquor traffic. The effort, while commendable, has been unfortunate in results, and a disappointment to the people.

Laws appeared upon the statute books that were unread and unenforced; others in the hands of the vicious became weapons of offense against, rather than defense to, the mass of citizens; still others were so faulty as to be unjust to all. Many license boards were controlled by political influences of the lowest kind, while others failed through inertness or ignorance to properly

perform their duties. The honest liquor seller, and the earnest temperance advocate as well, found themselves at the mercy of conflicting legislation, and baffled by politicians and venal officials.

In short, the mass of liquor legislation from 1801 to 1896 was so contradictory, uncertain and unsatisfactory that abuses thereunder were more frequent than benefits, resulting in a constantly growing dissatisfaction on the part of the average citizen, and a yearly increasing disregard of all laws. Such in general was the condition of liquor legislation up to the passage of the present law.

I have dwelt at length upon this subject, not for the purpose of criticising previous measures, but rather to present a statement of the condition of excise affairs in the State at the time of the passage of the Liquor Tax Law, because such conditions, and the general public experience, opinion and sentiment were the influences to be dealt with in the organization and administration of the Department, and must be understood in order to comprehend the great difficulties and embarrassments which arose in the establishment and conduct of the office during the first years of its existence.

That a change of the liquor laws was one of the pressing needs of the State had been recognized for years, but all efforts to produce a bill which should remedy the glaring evils which existed and avoid equal or greater ones had never been successful. Too many proposed acts had been drawn in the light of political interest alone, and too few with singleness of purpose to regulate and control the liquor traffic according to sound business rules and the principles of justice. The present Liquor Tax Law was

prepared, introduced, criticised, and, after long and earnest debate, revised and passed.

At first very many people who were friendly thereto had grave doubts of its successful operation, and its enemies prophesied that it could never be enforced, and would not remain on the statute books for two years. But results have banished the fears of friends and disappointed the hopes of enemies, and have reflected credit upon its promoters and the party and Legislature through whose efforts it became a law.

In 1898, before the law was fairly in operation, its repeal was made a party issue, but the party making its repeal an issue was seriously disappointed at the result, and since that time has carefully refrained from making any attack on the law in its political campaigns. This indicates that public opinion sustains the law and its administration.

DISTINCTIVE FEATURES OF THE PRESENT LAW.

The Liquor Tax Law, known as the Raines Law, made a complete change in the administration of excise matters in this State. Its general restrictive provisions do not vary materially from those of former excise statutes. It abolished the local town and city excise boards, which had existed in one form or another since the creation of the State government, and imposed the duty of issuing licenses and collecting the liquor tax upon county treasurers and special deputy commissioners working under the supervision of a State Commissioner of Excise.

The discretionary power formerly possessed by the local boards of conducting investigations and determining whether or not a license should be granted, is entirely abolished under the Liquor Tax Law, and the duties of the officers issuing the certificates

are entirely ministerial. If the applicant by a sworn statement brings himself within the provisions of the statute, pays the fee and gives a satisfactory bond, he is lawfully entitled to obtain and hold the liquor tax certificate applied for.

After a certificate has been granted the power to determine whether or not it has been illegally obtained, or is legally held, is placed in the courts, and litigation concerning such matters is conducted in proceedings provided for by the statute, similar to those in other civil cases.

Under this system the courts are designated as the tribunals through which legal rights in excise matters are to be determined in accordance with uniform and firmly established principles of justice.

To guard against certificates being obtained by false statements, and for a further protection to the public, the Legislature so framed the law as to give any reputable citizen a right to institute a revocation proceeding thereunder to cancel any certificate unlawfully obtained or held.

To protect the statutory rights of liquor dealers, the law provides for a certiorari proceeding to compel the proper officers to issue certificates when applicants have made the necessary application statements, filed an approved bond and paid the required tax. The fixing of definite and uniform tax rates for each locality, based on population, and the distribution of the tax, one-third to the State, and two-thirds to the locality where collected, were distinct departures from the old system.

The local option provisions of the Liquor Tax Law are also radically different from all former acts, and electors in any town may now vote every second year directly as to whether traffic in that town shall be absolutely prohibited or carried on under one

or more of the four conditions set forth in section 16 of the act, without having the question obscured or results affected by the personality or politics of candidates. The principal distinctive features between the Liquor Tax Law and the excise statute of 1892 which it superseded, are as follows:

The administration of the former was under the control of local excise boards. For the administration of the latter, a new State department was created under the direction of a single State Commissioner of Excise.

Under the former, the tax rate, between a minimum and maximum established by law, was fixed, and licenses were issued or revoked practically in the discretion of the town or city excise board. Under the latter the tax rate is uniform throughout the State, based on population, and liquor tax certificates are issued and the tax collected by county treasurers and special deputy commissioners of excise, who have no discretionary powers and are ministerial officers only.

Under the old law excise boards were empowered to subpoena witnesses and had judicial functions to determine whether or not a certificate should be granted or continued. Under the present statute, the courts are designated as the tribunal through which to determine whether or not a certificate has been unlawfully obtained or is lawfully held.

Under the old law all of the tax moneys were given to the town or city where collected. Under the Liquor Tax Law, two-thirds of the tax moneys go to the locality and one-third to the State.

Under the old law local option could only be exercised through the election of excise boards, who were legally free to do as they pleased, and who often sadly disappointed their constituents by doing very differently from what was expected or promised. Un-

der the present statute the electors may vote directly upon the questions before them.

FORMATION AND CONDUCT OF THE EXCISE DEPARTMENT.

The Excise Department of the State of New York was created by chapter 112 of the Laws of 1896, and the present Commissioner was appointed April 1, 1896.

The act establishing the Department was full and explicit, and inaugurated an entirely new and unexampled system of State control of the liquor traffic. It is remarkable that a law creating so important a branch of the State government, affecting directly the business of more than thirty thousand citizens, and indirectly the interest of the entire tax-paying population, necessitating the employment of a large force to properly execute it, producing an income to the State of more than twelve millions of dollars annually, and resulting in an absolutely new and untried system for solution of one of the most vexatious of all State or municipal questions, should have proven itself so complete, far-reaching and perfect, as the results of the past five years have demonstrated. Its success reflects the highest credit upon those by whose efforts it was placed upon the statute book.

Immediately upon the passage of the law, it became necessary to at once find and furnish suitable quarters for the Commissioner and the several deputies, employ competent assistants, formulate required blanks, and enter into extended correspondence with the boards of excise then existing in nearly every county in the State.

The situation was made most critical and embarrassing, as but one month was allowed for the vast amount of work required for the inauguration of the new system, and not one of the sixty

or more clerks or assistants immediately required, could legally be employed without vexatious delays, as the civil service laws and rules seemed to have no provision for an emergency of this kind.

The demands were imperative and the labor onerous, and it was only by the united work of all who were assembled as aids that any force and effect was given to the statute within the first ninety days.

It is not out of place at this time to express the satisfaction which resulted from the earnest and capable efforts of all connected with the inauguration of the Department, and to certify to their individual merits and the efficiency and value of the service they rendered.

For nearly three months the labors of the entire force were unremitting, often for fifteen hours each day, until the machinery of the law was properly installed and in successful operation. Nor was the active work to be performed the full burden which fell upon the Department, for there was found to exist not only the expected opposition of the enemies of the law and of all restrictive or licensing statutes, but there also developed an almost universal public misconception and misapprehension of the act, and of the duties and powers of the Excise Department thereunder, which added very materially to the responsibilities and labors, as well as embarrassment, of all connected therewith.

It was more or less generally understood, and that understanding was willingly endorsed and promoted by opponents of the law, and by those in authority who desired to shirk responsibility and relieve themselves of official duties, that the enforcement of the

police and peace regulations under the act was the particular duty of the newly created Department and its sixty special agents.

Resultant therefrom the Department received thousands of complaints, verbally and by letter, demanding an immediate interference in local affairs for the prevention or suppression of alleged crimes or disorderly practices, more or less connected with the liquor traffic; all of which were purely matters for local police regulation. While these requests were entirely outside the duty or power of the Department, they necessitated a most voluminous correspondence, and consumed much valuable time.

This condition continued for more than three years and even at the present time it is often necessary to reply to complaints received, explaining the purpose and extent of the law, and pointing out the duty of town, city and county authorities, as distinguished from that of this Department.

SPECIAL AGENTS.

The Excise Department is not a police or detective force; its special agents have no power of arrest, except that given to every citizen by the criminal code.

Immediately following the organization of the office force came the necessity, under the act, to select and appoint 60 special agents to assist deputy commissioners and county treasurers in the collection of the tax; to prevent violations or evasions of the law which impair its revenue, and to enforce and collect fines and penalties for its transgression. This duty calls for great care in its execution, for these men are designated by the act as confidential agents of the State Commissioner, and as such their performance of duty, or failure to perform, would reflect credit or discredit upon the entire Department. The original force of

special agents as selected under the rules of the Civil Service Department, has been changed as the interest of the service seemed to require, but most of the men who are to-day acting in that capacity have proven their worth, and, benefited by the experience of nearly five years' service, are thoroughly efficient and capable. Upon this force, and its honest and efficient work, largely depends the success of the law.

All criminal violations of the Liquor Tax Law must be punished by and through the local grand and petit juries, under the direction of district attorneys, and while the Department is and always has been willing to lend all the aid in its power when so requested, it has sought to avoid interference with the legally constituted authorities in any part of the State.

DISTRIBUTION OF LIQUOR TAX AND SPECIAL ENUMERATION.

The proper assessment and distribution of the liquor tax, dependent upon the population, is one of the important duties of the Department. The act fixes the tax according to population, authorizing the use of the latest State enumeration, and, in certain cases, the latest United States census to that end, and empowering the Commissioner, in his discretion, to cause a special enumeration of newly incorporated villages and cities not appearing in either such census. In addition, he may establish an arbitrary line or limit around any hamlet or unincorporated village exceeding twelve hundred population, and cause an enumeration to be made thereof and he may also cause territory annexed to cities, but not in the same judicial district, under certain conditions, to be enumerated and assessed.

Without accuracy in these several estimates of population, it can readily be seen that the State stood in grave danger of loss.

The uncounted districts, hamlets, and city additions, fell into that class designated in the act as "all other places," where only the smallest tax could be imposed, while it often occurred that an accurate enumeration placed the localities under a much higher rate.

During the past five years an enumeration has been made by this Department of 98 separate localities, containing 282,399 people. This has been at a total expense of \$4,391, and has resulted in an increased income to the State of over \$200,000 annually, or \$1,000,000 during the entire term. This work has been done by the special agents of the Department with such temporary assistants as were found necessary in large towns.

LIQUOR BONDS AND BONDSMEN.

Section 18 of the Liquor Tax Law requires as a prerequisite to the issuance of a tax certificate that the applicant shall file with the proper authority "a bond to the people of the State of New York" in the penal sum of twice the amount of tax for one year and conditioned, briefly, that the applicant will not permit gambling on his premises nor suffer the same to become disorderly, nor violate any of the provisions of the Liquor Tax Law, and that all fines and penalties and any judgment therefor will be paid with all costs allowed. The same section further directs that such bond shall be executed by the applicant as principal, and also by a corporation duly authorized by the laws of the State to issue surety bonds, or by at least two sureties, one of whom shall be a freeholder. In the latter event the affidavits of such sureties shall be annexed to said bond, to the effect that each of them is worth double the penal sum named, over and

above his property, exempt from levy and sale on execution, and over and above his just debts and liabilities.

During the past five years the total number of liquor tax certificates issued by this Department has been 153,944, each requiring an accompanying bond.

The business thus created was new, and it was at once eagerly sought by the several surety companies operating within the State, to the end that competition reduced their fees therefor to a very low sum, and nearly or quite nine-tenths of the business was done by them. In some instances, however, either because of the isolated situation of the applicant or because the surety companies declined to issue a bond, private or individual bondsmen were offered, and were accepted by the county treasurers and the special deputy commissioners authorized so to do.

Of the bonds taken during the past five years, actions to collect thereunder for various violations of the law have been brought in 166 cases. In all cases brought against surety companies the penalties have been collected.

CIVIL PROCEEDINGS AND LITIGATION.

The power vested in the Commissioner of Excise to bring civil actions for penalties, and upon forfeited bonds, is a great aid to the proper execution of the law. Were it not for this authority, in many cases infractions of the law would go unpunished, owing to the utter failure or indisposition of local authorities to enforce proper criminal prosecutions. The actions for and collections of penalties against dealers, and the suits and recoveries against bondsmen have probably done more to create a wholesome respect for the Excise Law than all efforts in other directions.

In addition to the practical benefit resulting from such civil actions, as represented in the sum of nearly \$100,000 collected, there has also been a moral influence of infinitely more value. It is the impulse such litigation has given to the slow-moving criminal machinery of the localities, resulting in the indictment and punishment of a number of those liquor dealers who have heretofore disregarded the law with impunity.

During the early years of the Liquor Tax Law, it was almost impossible to obtain any active assistance from local criminal authorities in the enforcement of it, but since the Department has successfully prosecuted civil actions against violators of the act and recovered upon the surety bonds of dealers who disobeyed its provisions—such actions being based upon the same evidence which had been submitted to the various local officials and by them disregarded—a new impulse has made itself apparent and the proper officers have taken steps to enforce the law and punish those who break it. Doubtless this arises from a somewhat better knowledge and understanding of the law, but it also comes from public sentiment which always upholds the successful enforcement of any meritorious statute.

Further, the fact that many liquor dealers are merely representatives of parties whose names do not appear, but who are the real parties in interest whose money supports the business, who receive the larger part of the profits, and who are compelled to pay any fines or penalties imposed, forces all such parties to oversee the acts of their agents and prevent them from infractions of the law which would be expensive.

Then, again, the surety companies, having found the courts agreed in holding them liable for violations under their bonds,

are exercising a higher degree of care in the issuance thereof and thus by natural selection securing a better class of retail dealers.

When the Excise Law first went into effect the various bond corporations acted upon the theory that the bonds issued were not to be prosecuted until after criminal proceedings had been successfully instituted and brought to a conclusion; and with the past history of the almost universal failure of every excise law in that regard, they considered their possible liability very small. For that reason bond rates were astonishingly low, and the competition for the business between the several corporations active.

As soon, however, as the Appellate Courts had determined the liability upon liquor bonds based solely upon violation of the law irrespective of any criminal prosecution, the surety companies realized the true force and effect of the act, their liability thereunder as bondsmen, and at once increased their rates, made examination as to the character of those for whom they issued bonds, and to some extent exercised their influence to prevent violations of the law.

The result has been a diminution in number of places of the lowest class selling liquor, for some of whom the surety companies absolutely declined to issue bonds at all.

The general litigation incident to the enforcement of the law has naturally grown from year to year. In 1896, from April 1st to the end of the fiscal year, September 30th, there were 65 cases; for the year ending September 30, 1897, there were 192 cases; for the year ending September 30, 1898, there were 191 cases; for the year ending September 30, 1899, there were 355 cases; and for the year ending September 30, 1900, there have been 387 cases. At the close of the year 1900 there are more than 200

cases on the law docket of the Department in the several counties of the State yet undetermined.

To properly care for this litigation has required the best efforts of the attorneys engaged, to the end that legal determination of many important questions could be arrived at with promptness. A single decision of the Court of Appeals may so define the Excise Law as to save hundreds of thousands of dollars to the taxpayers of the State, and as well to judicially fix the rights of those who traffic in liquor. As has been stated, prior to the passage of the present law there were very few final decisions in the reports of this State affecting the rights and liabilities of liquor dealers, or the interests of the people in relation thereto, so that the new law has had to be passed upon by the courts in almost every instance where important questions arose.

The work of the law department has become thoroughly systematized and now proceeds with all possible celerity and with the least possible expense. Whether it will continue to increase in volume cannot now be foretold, depending upon the activity or interest of local police and peace officers and citizens generally in sustaining the law.

In so far as each locality enforces the law, in just so far does such endeavor establish a respect for the law that lessens the burden of its enforcement there and elsewhere.

LOCAL OPTION.

The experience of the five years past establishes beyond question the efficacy and work of the local option sections of the Liquor Tax Law. By those provisions home government is retained, and while a general law operated through a State department supervises the liquor traffic in every town and county,

each town can primarily decide whether liquor shall be sold within its limits and under what, if any, limitations as defined by the law.

A little study of the operation of local option is of interest. In March, 1896, just prior to the passage of the present act, 659 towns in the State were "license" and 283 "no-license." In 1897 the "license" towns had increased to 680 and the "no-license" fallen to 262. In 1899, there being 9 less towns than in the former years, the standing was "license" 657, "no-license" 276.

Many of the towns which were license towns in 1896 have changed to no-license or partial license, and about the same number which were no-license have changed to license or partial license. There seems to be a fluctuation of public sentiment, not strong, but more or less continuous. Some towns have tried license, changed to partial license, and settled on no-license, while others have passed from no-license to full or partial license during the same time.

These changes indicate a public opinion unaffected by politics. Many counties which gave large partisan majorities were strong license counties, while other counties where all the towns had voted no-license gave even larger majorities for the same ticket, thus showing that local option under the present law affords an opportunity for the free and untrammelled expression of personal opinion, absolutely irrespective of party affiliations.

PAYMENT OF REBATES ON LIQUOR TAX CERTIFICATES.

During the first three years of the law's operation, the number of rebate claims presented increased annually, as will be seen by the comparative tables of yearly receipts and disbursements which follow.

As dealers became more acquainted with the rebate provisions of the statute they were more willing to undertake business ventures in the traffic, knowing if they failed they would be able to draw back a pro rata amount of the license money paid.

The decisions of the courts recognizing liquor tax certificates with the attendant rebate privilege as a qualified form of property which may be conditionally assigned as security, have given certificates a certain commercial value, so that persons making a business of giving financial aid to retail liquor dealers have from year to year become more and more willing to advance money and take such conditional assignments as security. A large number of surrender cases have grown out of such dealings.

Surrenders by temporary dealers.

Annually a large number of certificates are taken out, and almost immediately surrendered for rebate by persons engaged temporarily in the traffic for a few days or a few weeks. In the country districts this is done generally for circus days, picnics, fairs and the like or at summer resorts when the crowds at such places are largest. In cities it is practiced at times when there are any occurrences which attract unusual crowds. The regular dealers who run their places of business and pay their taxes the year around have complained bitterly against those provisions of the law which permit occasional traffickers to take out a certificate which is used on some holiday only, and then draw back as rebate almost the full amount paid therefor, thus subjecting the regular dealer to an unfair competition by tramp sellers who, in a short period, energetically scoop the cream of the year's business which would otherwise go to those who traffic the year around and are legitimately entitled thereto.

These surrenders, made by temporary dealers and those encouraged by certificate issuing officers to obtain the collection fee on a new certificate, burdened the Department with a large and increased number of extra rebate accounts, and caused the State considerable expense in their audit and payment. To protect the regular dealer against the complained-of competition of the occasional trafficker and to discourage the increasing tendency of irresponsible parties to experiment in the traffic, the Legislature in 1900 amended section 25 of the law so as to require a deduction of \$15 from each rebate paid. The effect of this change has been apparent. Since May 1, 1900, the number of certificates surrendered has considerably decreased as compared with a like period of months for the previous year. The change has benefited the revenue and improved the general tone of the traffic, as those intending to trade for a short time only were generally reckless violators of the law.

From surrenders made by assignees, receivers, attorneys in fact, administrators, executors, and others in a representative capacity, many complicated law questions arise which necessitate considerable litigation for their determination. Often several persons will claim rebate upon the same certificate, and all of them present apparently good written assignments executed by the certificate holder.

These adverse claims necessarily lead to some delay in payment of rebates about which they occur, and when it cannot be determined to whom the money is lawfully due, the whole is withheld until the claimants have settled the case, or had their differences adjusted at court.

Sometimes claims are presented to the Department through spite or malice, the claimant hoping thereby to prevent payment

of rebate to some one lawfully entitled thereto. Not infrequently attempts are made by certificate holders to repudiate good-faith assignments, or to surrender a certificate unbeknown to the assignee, in an attempt to defraud the assignee by obtaining the rebate before he became aware of the surrender. All these conditions require close consideration of the questions involved, a knowledge as to the actual facts of the case, and a consequent voluminous correspondence.

Traffic after surrender of certificate.

Endeavors are often made to use the rebate provisions of the law to hoodwink local police authorities and defraud the State of its revenue. In this attempt the dealer obtains a certificate in the regular way on May 1st, or upon commencement of traffic by him, and posts it in his place of business long enough for the police and other people in the neighborhood to know that a certificate has been obtained for the premises. As soon as it is thought safe, the certificate is surrendered for rebate, and the traffic continued without one. This is a favorite scheme of crooked dealers for the last months of the certificate year. The practice became so flagrant that I soon found it necessary to have special agents investigate and report whether or not traffic had ceased at every place where a surrendered certificate had been held.

In many instances the illegal traffic after surrender has been conducted upon the express advice of some person holding a conditional assignment of the certificate; such party also generally holding other liens or mortgages upon the dealer's property as security for money or goods advanced. The evident idea of the assignee in such cases is that his debtor is unsafe financially,

and to get as much as possible from him at any risk. He also usually believes that the dealer is responsible only criminally for illegal traffic after surrender, and that the assignee's right to collect the rebate under his equitable assignment is not affected by the offense.

The courts have held that the right to obtain rebate on a liquor tax certificate is a contingent one, dependent upon the conduct of the certificate holder, and never accruing to him or his assignee for security until the holder has fully complied with all of the provisions and conditions of the statute.

In order that the intent and purpose of the law as a restrictive measure for the control of the liquor traffic under the police power of the State shall not be frustrated and evaded, the Court of Appeals has decided that the mere assignment of the certificate does not bar its forfeiture when the law is violated by its holder and that the interest of the assignee therein is an equitable one only, and at no time other or better than that of his assignor, the certificate holder. Generally the first thing done by a person arrested or indicted for violation of the law is to surrender the certificate in hopes of obtaining a rebate before his case comes to trial.

If information is furnished by magistrates and court clerks as required by the statute, attempts to defeat the State's interests by parties seeking to obtain rebate upon certificates, who have no right to do so, fail.

STATISTICS REGARDING DRUNKENNESS.

The following statement shows the arrests for drunkenness in the 41 cities and 416 incorporated villages of the State, beginning with the calendar year of 1895. It has been impracticable to obtain reports of justices of the peace throughout the whole

State; neither was it deemed necessary to do so to arrive at reasonably definite information upon the subject, as arrests of this character are usually made in villages which have police officers and police justices. Arrests in towns and trials before justices of the peace for drunkenness are very uncommon.

These statistics were gathered by inspection of the records required by law to be kept by justices and other officials before whom those arrested were brought for trial, and at first were collected and tabulated for the calendar year—the change to the fiscal year being made in 1897, when but nine months were considered.

As shown by the figures given, the average decrease in arrests closely follows the decrease in drinking places. This is probably not caused wholly by the inconvenience of obtaining liquor, but doubtless is partly due to dealers being more careful in selling to habitual drunkards and intoxicated persons for fear of losing their certificates, which are more expensive than the old licenses.

The records referred to show arrests as follows:

In 1895—Calendar year	80,893
1896—Calendar year	78,095
1897—First nine months.....	59,204
1898—Fiscal year ending September 30, 1898....	72,571
1899—Fiscal year ending September 30, 1899....	69,993
1900—Fiscal year ending September 30, 1900....	71,091

being a decrease as compared with the year 1895, from 12 per 1,000 population, to 9 per 1,000 in 1900.

See appendix for tables by counties.

SLOT MACHINES.

In 1898, the Legislature passed a most vigorous law for the general suppression of slot machines. Notwithstanding the illegality of their use, the dealers in these gambling machines have diligently established them throughout the State, even to the extent as claimed in some localities of paying local officers a monthly bonus to induce saloon keepers to take them into their places of business.

In previous reports mention has been made of the suppression of gambling by "slot machines" in places where liquor is sold. Several civil actions have been brought by the Department, with success in each case, against liquor dealers who operated these devices. The surety companies have also done much to help abate this evil as they do not care to issue liquor tax bonds for premises where gambling is so carried on.

The slot machines have been devised in many ingenious forms so as to attract attention. It seems to be the idea of their manufacturers that if some nominal return for the money fed into the slot is given in the way of pictures, music, performing puppets and the like, the real nature of the contrivance as a gambling device will be overlooked by the courts. In this, they have been mistaken.

Although the Department has made such effort that there now remain but a few of these dangerous temptations to men and boys in any places where liquors are sold, the work has been done with some difficulty owing to the fact that in many communities the police and local judicial officers have wholly neglected to enforce the statute of 1898.

When the liquor dealer steps into his neighbor's store to find a "nickle-in-the-slot" machine in full blast, which he has been

prosecuted for using, and has dispensed with, it is most natural for him to wonder if the law is made to force him and favor others. If the statute was enforced by local authorities and these gambling machines abolished wherever found, a higher standard in public morals would be established and the enforcement of the Liquor Tax Law as to this evil, made easy and simple.

FAKE HOTELS.

The existence of what is termed the Raines Law Hotel has caused the criticism of many good people who virtually find in the law no other feature to condemn, as well also as the criticism of others who seek in every way to find fault with and condemn the law as a law.

The special recognition of the hotel in the law appears to have been because of the special privilege granted to the hotel of selling liquor to guests on Sunday, during hours in which the saloon is prohibited to sell. It should be borne in mind that the prohibition to the saloon of selling between midnight and five o'clock in the morning extends also to the hotel.

The laws in force prior to the passage of the present Liquor Tax Law contained the same provision and same privilege as to selling liquor by hotels that is incorporated in the present law, to wit: that under certain conditions the hotel might sell to guests with their meals and in their rooms on Sunday.

The Liquor Tax Law as to this Sunday privilege of hotels, as first enacted, was almost in the words of the previous law; but no sooner had it been enacted than many places which had been saloons, feeling that the new law would be enforced as the old law never had been, and that the violations of the saloon in respect to Sunday selling would be noticed instead of entirely ig-

bored, began to devise means by which to bring themselves within the provisions of the new law.

They assumed to do this not in fact, but by evasions and fictions such as chalking off a space on the floor and calling it a room; erecting canvas partitions and calling the several places made by these partitions rooms; by partitioning off places in cellars and attics and calling them rooms; and such was the administration of justice in many localities of the State, that the proof of such a situation was deemed a sufficient compliance with the law by the magistrate or judicial officer before whom a case for violation was brought.

To remedy this state of affairs, the Legislature, by amendments, made definite requirements as to what should be absolutely necessary on the part of a person desiring to exercise the privilege of selling on Sunday, to bring himself within the letter of the law in the construction of the sleeping rooms, dining rooms, and other matters necessary to constitute a hotel.

Many keepers of saloons who could afford the expense at once undertook to comply with these additional requirements. A careful examination of every place claiming to be a hotel, for the purpose of prosecuting those who had not complied with the requirements of the statute, showed that in a great many cases the hotel, as required by law, exists in fact.

That many of these places are not necessary for the accommodation of the public, but have been created simply for the purpose

same for immoral purposes. This the unthinking, who fail to remember the fact that no immoral resort can exist except in violation of law and largely through the connivance of the police, have charged that the existence of these places is due to the law itself. It would seem that such a charge is entirely unwarranted.

A disorderly place, whether it be called a hotel or by any other name, exists, if it exists at all, in violation of other statutes of the State than the Liquor Tax Law. The fact that the place is disorderly, if proven, subjects the proprietor to the revocation of the privilege of selling liquor at all, either on Sunday or any other day, and it would seem that in the great cities or elsewhere no place of the character which is assigned to some of these hotels should be able to exist longer than it is necessary to abolish through the process of law.

It would seem, and is undoubtedly true, that the one reason for the attempt to establish a hotel which is not necessary for the accommodation of the public, is to obtain the privilege of selling on Sunday. While the evils which attach to such places may not, in the opinion of many, be so great as to warrant the entire abolition of the cause which occasions their existence—which is the Sunday privilege—perhaps as an alternative for such remedy might be substituted an increased tax on places which propose to sell liquor on Sunday. This might have the effect to largely, if not entirely, do away with places which exist as hotels solely for the purpose of Sunday selling. It is a question for the public and the Legislature to consider.

PUBLIC SENTIMENT—IMPROVED CONDITIONS.

To give strength to any law it must have the power of public sentiment behind it. Reflection will satisfy the careful observer that a statute, be it ever so perfect, is lifeless and inert until en-

forced, and that enforcement depends upon the several authorities charged with that duty, which authorities are the direct creation of the people. Under a republican form of government the citizen is twice protected. He selects his own representatives to create the law, and he again selects his own representative to enforce it.

The weak feature of much excise legislation has been the impossibility of its honest and thorough execution. To create a law for the regulation and restriction of the liquor traffic, so constituted as to insure a prompt and just administration, and at the same time provide penalties which judges and juries will impose and that are of sufficient severity to accomplish the desired restraint upon the trade without being excessive has been shown by experience to be a serious matter.

It is a well recognized principle that under our system of public prosecution for crime, any statute having penal provisions is dependent almost entirely for its enforcement upon the strength of public sentiment in regard to the offense committed. The degree of culpability which the people see in the offense is what prompts prosecutors to act and juries to indict and convict—not the classification of the crime in the books, as many people suppose.

From the earliest times no statutes have been so indifferently enforced or so freely violated as excise laws. Juries require more evidence to convict for offenses of this character than for most others, and public officials are generally more lax in their efforts to secure convictions.

There are many matters affecting the enforcement of excise laws in every community, such as the condition and character of the population, the leading business operations, the quality of

local government, the police control and judicial administration, the habits and disposition of recognized local leaders, who, although holding no official commission, usually influence if they do not absolutely control and direct local officers.

Experience, however, has shown that the provisions for taxation in laws controlling the sale of liquor are more easily enforced than those for moral regulation. This is demonstrated in the workings of the United States internal revenue acts, which are revenue acts pure and simple, and for which the government secures good observance.

In most localities of the State there has been a constantly improving condition of public sentiment, to the end that violations of the Liquor Tax Law which were almost universally overlooked by the local authorities are now prevented or, if not wholly prevented, are very much lessened by the punishment of those most openly offending. Such action has already produced its most wholesome effect throughout the State.

The most bitter and persistent defiance of the law has been shown in towns voting no-license, under the local option provisions. As might be expected the Department has had more complaints from these no-license localities than from any other. Yet where district attorneys and judicial officers have shown a disposition to give effect and force to the vote on this question, a radical change has come over the attitude of those who at first proposed to defy the law, and who under all former local option laws had successfully defeated the expressed will of the people.

The numerous calls for statistics giving results of the law show that the people are becoming better acquainted with its general theory and intent as well as the means for its enforcement and its general results. The increasing demand for copies of the

statute and legal decisions thereon indicates active and continued interest and a general improvement in the tone of public sentiment.

Year by year since its adoption the fuller understanding of the act, and its fair and equitable construction, has to a great extent won the favorable opinion of the better class of liquor dealers as well as citizens generally, until it can to-day be said that the greater part of law-abiding citizens interested in the traffic in all its various branches favor the law, and to considerable extent assist in its enforcement. The uniformity in the law and in its construction and application has commended it to those most interested.

Reputable dealers, whose traffic is open and legitimate, have satisfactorily adapted their business to the provisions of the new law without complaint. Their greatest concern is for protection against the illegitimate competition of dishonest dealers, who bring and always have brought prejudice and ill-repute upon the trade in general by their vicious and illegal practices.

The moral effect of a proper enforcement is beneficial almost beyond calculation, and it is with satisfaction that the Department notes the increasing activity and improved conditions above mentioned.

AMENDMENTS.

The law has, from time to time, been amended to meet apparent defects, more particularly in its administrative features, until it is now working smoothly and satisfactorily.

No radical change in its main features and general scope have been made, nor are any such changes desirable.

It is unreasonable to expect a fair observance and enforcement of an ever-changing law which affects and disturbs large busi-

ness interests. Opportunities to adjust business to the law without material loss, and a knowledge of its provisions by those whom it affects, as well as those whose duty it is to enforce it, requires that frequent changes be avoided. The amendment suggested by the Governor in his message, namely, that parties bringing actions against dealers for violations of the Liquor Tax Law be required to make the State Excise Commissioner a party entitled to notice, and taking away their power to settle or compromise such actions without the Department's consent is one which would cut off a serious evil which, as mentioned and explained by the Governor, has sprung up.

Such a provision would place much additional labor and responsibility upon this Department, as many more civil actions are brought by private citizens than by this Department, and I most respectfully suggest that if such an amendment is made that in all cases where settlement, compromise, or discontinuance of such civil actions are made that the same shall only be allowed upon the approval of the court in which the action or proceeding is pending, and upon order therefor duly entered.

His suggestion that criminal prosecution and punishment is of greater effect than civil proceedings is particularly true, and no more harmful doctrine could prevail than the one that the law must depend chiefly on civil prosecution for its enforcement; any amendment which the Legislature may pass to insure certain and speedy punishment, by and through the criminal courts, of those who evade or defy the law will add greatly to its strength, and diminish the need of resorting to civil remedy, which in many parts of the State is still the only means of enforcing respect for and obedience to the law.

The Governor also makes a further recommendation, with a view of suppressing colonization of illegal voters in hotels, to the effect that this Department be given authority to call upon any hotel, or so-called hotel, having a liquor tax certificate, for a list of its permanent guests. That very many of the lower order of hotels have been used for the purpose of colonizing and harboring illegal voters is a well-known fact, as appears by evidence developed in several prosecutions brought by this Department against such places.

SUMMARY.

At the time the Liquor Tax Law was passed in 1896 it was subject to much hostile and bitter criticism by its enemies, and its friends had many misgivings for its success. In some localities, especially where the liquor traffic had been conducted for years without regard for any law, and in some instances without payment of any license fee whatever, the dealers were defiant, declaring they would never pay the tax, that the law could not be enforced, and that within a short time it would be abandoned. In this attitude they were encouraged by many persons who thought it to their advantage, either for political reasons or otherwise, to ridicule and condemn the statute and make the work of its enforcement as difficult as possible. There were public prosecutors and police officials who declared they would never enforce any of the provisions of the act, and magistrates who would promptly discharge any person brought before them for an excise violation without pretense of a decent investigation of the case.

Through misrepresentations as to its nature, many people were led to believe that the general purpose of the act was to create a huge political machine, furnishing sinecures at the expense of

the State for hundreds of political workers and that the special agents of the Commissioner constituted a police force having exclusive control of all crimes growing out of the sale of liquors.

Nearly five years' experience has proven that the hostile predictions of the enemies of the act are signally false. It has also proven that the tax provisions of the law cannot be successfully evaded, and that as a restrictive measure for the control of the liquor traffic it has proven even more satisfactory than hoped for by its first friends and advocates.

The law abolished the offices of nearly five thousand local excise officials and placed the administration of excise affairs under the supervision of a single State department. It gave liquor dealers and the public rights they can enforce in the courts, something they never before enjoyed. It took the problem of controlling the liquor traffic practically out of politics. It appropriated one-third of the revenue collected to the State, which formerly went wholly to the towns and cities where collected. It raised the license tax and made certain that it must be paid uniformly and promptly.

Since the organization of the Department, in 1896, the Commissioner has made a good-faith effort to observe and enforce the letter and spirit of the law without partiality. Radical and extreme measures have been avoided and drastic remedies have only been used to meet and repress vicious violations and open defiance of the statute.

Since 1896 the Department has collected over sixty-one millions of dollars; about twelve and one-half millions annually, or four times the revenue possible under the prior Excise Law. The expense of collection has been about $2\frac{1}{2}$ per cent. Under the old law it was about 8 per cent.

The number of places selling liquor in the State has been reduced 6,000, while the population has increased over 10 per cent. Statistics show that the arrests for drunkenness have decreased from twelve, under the old law, to nine under the present statute, for each one thousand people in the State.

The Department has furnished much evidence upon which criminal proceedings have been conducted by public prosecutors, often with success in localities where convictions for excise violations were never before known. It has carried on an extensive litigation, through civil proceedings, for enforcing the statute where the people's interest demanded, and obtained from the courts a great many decisions firmly establishing the law and defining the rights of both liquor dealer and the public. It has collected many statistics of value, bearing on the liquor problem, which was impossible under the former system of excise management.

The Department has enumerated many of the villages of the State, where such course was necessary to determine the proper tax rate therein, and by this work saved the State's revenue hundreds of thousands of dollars.

In its correspondence the Department has rendered many thousand rulings upon questions concerning the law, which have been necessary in advance of court decisions on the points involved, and furnished and distributed many statistics and much information, which has been appreciated by those interested in the excise question.

Since the passage of the law the tone of public sentiment for its enforcement has steadily improved as the people have become better and better acquainted with its provisions and results, and have learned that, like other laws, its enforcement depends largely upon themselves, and whether or not they require their representatives to perform their official duties.

COLLECTIONS

on account of

FINES, PENALTIES AND FORFEITURES.

Bond Actions.

1897-8	\$1,200 00	
1898-9	21,723 54	
1899-1900	30,572 20	
	<hr/>	\$53,495 74

Penalty Actions.

1897-8	\$600 00	
1898-9	2,467 24	
1899-1900	319 62	
	<hr/>	3,386 86

Costs.

1897-8	\$1,303 40	
1898-9	1,890 93	
1899-1900	3,139 45	
	<hr/>	6,333 78
Fines collected from sureties on liquor tax bonds.		1,384 55
Rebates saved in revocation proceedings instituted because of traffic after surrender of certificate..		5,739 11
Rebates saved in rebate actions.....		1,979 15
		<hr/>

Total collections in civil cases..... \$72,319 19

Collections reported by county treasurers in
payment of fines imposed upon conviction in
criminal cases, on evidence furnished largely
by the Department:

1896	\$125 00
1896-7	5,719 32

1897-8	\$9,095 00	
1898-9	10,572 00	
1899-1900	22,582 14	
	<hr/>	\$48,093 46

Total civil and criminal collections prior to September 30, 1900.....	\$120,412 65
Collected since September 30, 1900, upon judg- ments in civil cases.....	29,967 70
Collected since September 30, 1900, from fines in criminal cases reported by county treasurers...	6,323 00
	<hr/>
Total to date.....	\$156,703 35
	<hr/>

One hundred and eighty-four certificates have been revoked through actions brought by the Department, and 254 cases have been reported in the official State reports.

COMPARATIVE STATEMENT OF CERTIFICATES IN FORCE

Under the last year of the old law and the years 1896-97, 1897-98, 1898-99 and 1899-1900, of the new law.

Licenses reported in force April 30, 1896 (last year of old law).....	33,437
Liquor tax certificates in force September 30, 1897 (new law)	27,903
Liquor tax certificates in force September 30, 1898 (new law).....	27,897
Liquor tax certificates in force September 30, 1899 (new law).....	27,739
Liquor tax certificates in force September 30, 1900 (new law).....	27,747

Reduction in places first year of new law, as compared with last year of old law.....	5,534
Reduction in places second year of new law, as compared with last year of old law.....	5,540
Reduction in places third year of new law, as compared with last year of old law.....	5,698
Reduction in places fourth year of new law, as compared with last year of old law.....	5,690

The above statement shows that the places selling were largely reduced by the present law, and are not increasing, notwithstanding the steady increase of population.

COMPARATIVE STATEMENT OF NET RECEIPTS

Under the last year of old law and the years 1896-97, 1897-98, 1898-99 and 1899-1900 of the new law.

Year 1896.

Total receipts under the old law for twelve months ending April 30, 1896	\$3,172,376 58
*Expenses of collection for same period	252,782 77
Net revenue in localities where licenses were issued	2,921,268 62

Ratio of expense of collection to amount collected 8 per cent.

Expense of collection under old law does not include expense of enforcing police provisions to any appreciable extent, which item constitutes a large part of the expense under the present law.

* Includes \$1,674.31 expense of excise boards in no-license towns.

Year 1896-97.

Total receipts under Liquor Tax Law from October 1, 1896, to September 30, 1897, inclusive..		\$12,268,341 14
Rebates paid during above period...	\$471,579 21	
County treasurers' fees	61,518 69	
Expenses of department.....	263,655 32	
		<u>796,753 22</u>
Net revenue	\$11,471,587 92	<u><u></u></u>

Ratio of expense of collection to gross amount collected 2.65 per cent.

Expense of collection covers all expenses of the maintenance of the Department.

Year 1897-98.

Total receipts under Liquor Tax Law from October 1, 1897, to September 30, 1898, inclusive.....		\$12,640,708 01
Rebates paid during above period...	\$815,988 86	
County treasurers' fees.....	60,277 31	
Expenses of Department.....	264,317 94	
		<u>1,140,584 11</u>
Net revenue	\$11,500,123 90	<u><u></u></u>

Ratio of expense of collection to gross amount collected 2.567 per cent.

Year 1898-99.

Total receipts under Liquor Tax Law from October 1, 1898, to September 30, 1899, inclusive..		\$12,643,593 64
Rebates paid during above period...	\$921,475 88	
County treasurers' fees.....	61,344 93	
Expenses of Department.....	274,862 10	
		<u>1,257,682 91</u>
Net revenue	\$11,385,910 73	<u><u></u></u>

Ratio of expense of collection to gross amount collected 2.659 per cent.

Year 1899-1900.

Total receipts under Liquor Tax Law from October 1, 1899, to September 30, 1900, inclusive....	\$12,622,957 79
Rebates paid during above period..	\$838,446 49
County treasurers' fees.....	55,758 54
Expenses of Department.....	280,995 06
	<hr/>
	1,175,200 09
	<hr/>
Net revenue.....	<u>\$11,447,757 70</u>

Ratio of expense of collection to gross amount collected 2.667 per cent.

STATEMENT.

Of amounts received from the issue and transfer of liquor tax certificates to common carriers (subdivision 4), to beer bottlers' wagon certificates (subdivision 5), and from penalties.

Year 1896-97.

Subdivision 4	\$32,850 20
Rebates paid on subdivision 4 certificates.....	4,266 66
	<hr/>
Net revenue.....	<u>\$28,583 54</u>

Year 1897-98.

Subdivision 4	\$26,216 81
Subdivision 5	5,125 49
Penalties	2,854 70
	<hr/>
	\$34,197 00
Rebates paid on subdivision 4 certificates.....	10,550 01
	<hr/>
Net revenue	<u>\$23,646 99</u>

Year 1898-99.

Subdivision 4	\$28,566 73
Subdivision 5	1,533 33
Penalties	25,622 18
	<hr/>
	\$55,722 24
Rebates paid on subdivision 4 certificates.....	6,983 41
	<hr/>
Net revenue	\$48,738 83

Year 1899-1900.

Subdivision 4	\$30,556 73
Subdivision 5	750 01
Penalties	34,031 27
	<hr/>
	\$65,338 01
Rebates paid on subdivision 4 certificates.....	11,006 64
	<hr/>
Net revenue	\$54,331 37

**STATEMENT OF SURRENDERED CERTIFICATES AND REBATES
PAID.**

Year 1896-97.

Rebates paid on surrendered certificates by county treasurers, special deputy commissioners and State Commissioner of Excise, from October 1, 1896, to September 30, 1897, inclusive.....	\$471,579 21
--	--------------

Year 1897-98.

Total number of certificates surrendered for re- bate between October 1, 1897, and September 30, 1898, inclusive.....	4,026
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74 ANNUAL REPORT OF THE STATE COMMISSIONER OF EXCISE.

State's proportion of rebates paid, subdivisions	
1 and 2 certificates.....	\$268,478 21
Localities' proportion of rebates paid, subdivisions	
1 and 2 certificates.....	536,960 64
Subdivision 4 certificates (entire rebate paid by State).....	10,550 01
Total amount paid	<u>\$815,988 86</u>

Year 1898-99.

Total number of certificates surrendered for rebate between October 1, 1898, and September 30, 1899, inclusive	<u>4,495</u>
--	--------------

State's proportion of rebates paid, subdivisions	
1 and 2 certificates.....	\$304,830 82
Localities' proportion of rebates paid, subdivisions	
1 and 2 certificates	609,661 65
Subdivision 4 certificates (entire rebate paid by State).....	6,983 41
Total amount paid	<u>\$921,475 88</u>

Year 1899-1900.

Total number of certificates surrendered for rebate between October 1, 1899, and September 30, 1900, inclusive.....	<u>4,392</u>
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State's proportion of rebates paid, subdivisions	
1 and 2 certificates.....	\$275,939 27
Localities' proportion of rebates paid, subdivisions	
1 and 2 certificates.....	551,500 58
Subdivision 4 certificates (entire rebate paid by State)	11,006 64
Total amount paid.....	<u>\$838,446 49</u>

TABLE A.

THE FOLLOWING TABLES SHOW IN DETAIL THE FINANCIAL RESULTS OF THE LIQUOR TAX LAW IN EVERY COUNTY IN THE STATE, GIVING THE TOTAL AMOUNTS ACORUING TO THE BENEFIT OF EACH COUNTY, AND ALSO COMPARING THE NET REVENUE COLLECTED DURING THE LAST YEAR OF THE OLD EXCISE LAW (1895-96) WITH THAT COLLECTED UNDER THE LIQUOR TAX LAW FOR THE YEAR ENDING SEPTEMBER 30, 1900.

ALBANY COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$307,091 79
Amount received for transfers (53).....	530 00

Total receipts	<u>\$307,621 79</u>
----------------------	---------------------

Paid rebates on cancelled certificates..	\$20,014 48
--	-------------

Paid fees of county treasurer on collections	3,076 22
--	----------

Total fees and rebates.....	<u>23,090 70</u>
-----------------------------	------------------

Net receipts	<u>\$284,531 09</u>
--------------------	---------------------

Of which two-thirds is paid cities and towns	\$189,687 39
--	--------------

Of which one-third is paid State.....	<u>94,843 70</u>
---------------------------------------	------------------

The county received, as above.....	\$189,687 39
------------------------------------	--------------

The county's State tax is diminished .01677 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	66,171 15
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Total net benefit to county.....	<u>\$255,858 54</u>
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Amount paid by county to the State, as above.....	\$94,843 70
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The benefit to the county by diminishing State taxes, as above	<u>66,171 15</u>
--	------------------

Excess of payment to State over reduction of State tax	<u>\$28,672 55</u>
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Comparative Statement.

Total number of certificates in force September 30, 1900.....	797
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Total number of certificates in force April 30, 1896 (old law).....	1,218
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ALLEGANY COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$9,848 34
Amount received for fines.....	1,144 00
Amount received for transfers (8).....	80 00
Total receipts	<u>\$11,072 34</u>
Paid rebates on cancelled certificates..	\$553 34
Paid fees of county treasurer on collections	332 17
Total fees and rebates.....	<u>885 51</u>
Net receipts	<u><u>\$10,186 83</u></u>
Of which two-thirds is paid cities and towns	\$6,791 22
Of which one-third is paid State.....	3,395 61
The county received, as above.....	\$6,791 22
The county's State tax is diminished .00279 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	11,008 80
Total net benefit to county.....	<u>\$17,800 02</u>
The benefit to the county by diminishing State taxes, as above	\$11,008 80
Amount paid by county to the State, as above.....	3,395 61
Excess of benefit to county over amount paid the State	<u>\$7,613 19</u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	71
Total number of certificates in force April 30, 1896 (old law).....	65
Increase in number of certificates in force over last year of old law.....	6

BROOME COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates	\$54,677 07
Amount received for transfers (23).....	230 00
Total receipts	<u>\$54,907 07</u>
Paid rebates on cancelled certificates..	\$4,600 80
Paid fees of county treasurer on collections.	1,098 14
Total fees and rebates	<u>5,698 94</u>
Net receipts	<u>\$49,208 13</u>
Of which two-thirds is paid cities and towns.	\$32,805 42
Of which one-third is paid State.....	16,402 71
The county received, as above.....	<u>\$32,805 42</u>
The county's State tax is diminished .00613 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	24,187 79
Total net benefit to county	<u>\$56,993 21</u>
The benefit to county by diminishing State taxes, as above	\$24,187 79
Amount paid by county to the State, as above.....	16,402 71
Excess of benefit to county over amount paid the State	<u>\$7,785 08</u>

Comparative Statement.

Total number of certificates in force September 30, 1900	195
Total number of certificates in force April 30, 1896 (old law).....	208
Decrease in number of certificates in force from last year of old law.....	<u>13</u>
Net excise receipts for year ending September 30, 1900, as above	\$49,208 13
Net excise receipts for year ending September 30, 1896, as above	44,800 00

CATTARAUGUS COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county and the number of certificates in force:

Amount received for certificates.....	\$32,600 45
Amount received for fines	550 00
Amount received for transfers (7).....	70 00
	<hr/>
Total receipts	\$33,220 45
Paid rebates on cancelled certificates... \$1,393 34	
Paid fees of county treasurer on col- lections.	664 41
	<hr/>
Total fees and rebates	2,057 75
	<hr/>
Net receipts	\$31,162 70
	<hr/>
Of which two-thirds is paid cities and towns.	\$20,775 13
Of which one-third is paid State.....	10,387 57
	<hr/>
The county received, as above	\$20,775 13
The county's State tax is diminished .00422 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	16,651 30
	<hr/>
Total net benefit to county	\$37,426 43
	<hr/>
The benefit to county by diminishing State taxes, as above	\$16,651 30
Amount paid by county to the State, as above.....	10,387 57
	<hr/>
Excess of benefit to county over amount paid the State	\$6,263 73
	<hr/>

Comparative Statement.

Total number of certificates in force Sep- tember 30, 1900	185
Total number of certificates in force April 30, 1896 (old law).....	199
	<hr/>
Decrease in number of certificates in force from last year of old law.....	14

CAYUGA COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$51,304 95
Amount received for fines.....	400 00
Amount received for transfers (20).....	200 00
Total receipts	<u>\$51,904 95</u>
Paid rebates on cancelled certificates..	\$4,112 47
Paid fees of county treasurer on collections.....	1,038 10
Total fees and rebates.....	<u>5,150 57</u>
Net receipts	<u>\$46,754 38</u>
Of which two-thirds is paid cities and towns	\$31,169 59
Of which one-third is paid State.....	15,584 79
The county received, as above.....	\$31,169 59
The county's State tax is diminished .0059 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or.....	23,280 25
Total net benefit to county.....	<u>\$54,449 84</u>
The benefit to county by diminishing State taxes, as above	\$23,280 25
Amount paid by county to the State, as above.....	15,584 79
Excess of benefit to county over amount paid the State	<u>\$7,695 46</u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	181
Total number of certificates in force April 30, 1896 (old law).....	<u>215</u>
Decrease in number of certificates in force from last year of old law	34

CHAUTAUQUA COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$47,259 21
Amount received for all-night permits (2).....	20 00
Amount received for fines.....	475 00
Amount received for transfers (29).....	290 00
Total receipts	<u>\$48,044 21</u>
Paid rebates on cancelled certificates..	\$2,364 96
Paid fees of county treasurer on collections	960 88
Total fees and rebates.....	<u>3,325 84</u>
Net receipts	<u>\$44,718 37</u>
Of which two-thirds is paid cities and towns	\$29,812 25
Of which one-third is paid State.....	<u>14,906 12</u>
The county received, as above.....	\$29,812 25
The county's State tax is diminished .00566 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	22,333 26
Total net benefit to county.....	<u>\$52,145 51</u>
The benefit to county by diminishing State taxes, as above	\$22,333 26
Amount paid by county to the State, as above.....	<u>14,906 12</u>
Excess of benefit to county over amount paid the State	<u>\$7,427 14</u>
<i>Comparative Statement.</i>	
Total number of certificates in force September 30, 1900	196
Total number of certificates in force April 30, 1896 (old law).....	<u>203</u>
Decrease in number of certificates in force from last year of old law.....	<u>7</u>

CHEMUNG COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$69,476 19
Amount received for fines.....	50 00
Amount received for transfers (22).....	220 00
Total receipts	<u>\$69,746 19</u>
Paid rebates on cancelled certificates..	\$3,996 64
Paid fees of county treasurer on collections	1,394 92
Total fees and rebates.....	<u>5,391 56</u>
Net receipts	<u>\$64,354 63</u>
Of which two-thirds is paid cities and towns	\$42,903 09
Of which one-third is paid State.....	<u>21,451 54</u>
The county received, as above.....	\$42,903 09
The county's State tax is diminished .00454 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	17,913 95
Total net benefit to county.....	<u>\$60,817 04</u>
Amount paid by county to the State, as above.....	\$21,451 54
The benefit to the county by diminishing State taxes, as above	<u>17,913 95</u>
Excess of payment to State over reduction of State tax	<u>\$3,537 59</u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	226
Total number of certificates in force April 30, 1896 (old law).....	321

CHENANGO COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$12,366 69
Total receipts.....	<u>\$12,366 69</u>
Paid rebates on cancelled certificates..	\$341 68
Paid fees of county treasurer on collections	371 00
Total fees and rebates.....	<u>712 68</u>
Net receipts	<u>\$11,654 01</u>
Of which two-thirds is paid cities and towns	\$7,769 34
Of which one-third is paid State.....	<u>3,884 67</u>
The county received, as above.....	\$7,769 34
The county's State tax is diminished .00301 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	11,876 87
Total net benefit to county.....	<u>\$19,646 21</u>
The benefit to the county by diminishing State taxes, as above	\$ 11,876 87
Amount paid by county to the State, as above.....	<u>3,884 67</u>
Excess of benefit to county over amount paid the State	<u>\$7,992 20</u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	84
Total number of certificates in force April 30, 1896 (old law).....	<u>92</u>
Decrease in number of certificates in force from last year of old law.....	<u>8</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$11,654 01
Net excise receipts for year ending April 30, 1896 (old law).....	3,692 02

CLINTON COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$24,303 37
Amount received for fines.....	600 00
Amount received for transfers (15).....	150 00
	<hr/>
Total receipts	\$25,053 37
Paid rebates on cancelled certificates..	\$2,796 11
Paid fees of county treasurer on collec- tions	751 60
	<hr/>
Total fees and rebates	3,547 71
	<hr/>
Net receipts	\$21,505 66
	<hr/>
Of which two-thirds is paid cities and towns	\$14,337 11
Of which one-third is paid State.....	7,168 55
	<hr/>
The county received, as above.....	\$14,337 11
The county's State tax is diminished .00165 per cent. of \$3,945,805.17 (the State's share of the excise revenue) or.....	6,510 58
	<hr/>
Total net benefit to county.....	\$20,847 69
	<hr/>
Amount paid by county to the State, as above.....	\$7,168 55
The benefit to the county by diminishing State taxes, as above.....	6,510 58
	<hr/>
Excess of payment to State over reduction of State tax	\$657 97
	<hr/>

Comparative Statement.

Total number of certificates in force Sep- tember 30, 1900.....	128
Total number of certificates in force April 30, 1896 (old law)	138

COLUMBIA COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$33,667 94
Amount received for transfers (3).....	30 00
Total receipts	<u>\$33,697 94</u>
Paid rebates on cancelled certificates..	\$1,380 01
Paid fees of county treasurer on collections	673 96
Total fees and rebates	<u>2,053 97</u>
Net receipts	<u>\$31,643 97</u>
Of which two-thirds is paid cities and towns	\$21,095 98
Of which one-third is paid State.....	<u>10,547 99</u>
The county received, as above.....	\$21,095 98
The county's State tax is diminished .00422 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	16,651 30
Total net benefit to county.....	<u>\$37,747 28</u>
The benefit to county by diminishing State taxes, as above	\$16,651 30
Amount paid by county to the State, as above.....	<u>10,547 99</u>
Excess of benefit to county over amount paid the State	<u>\$6,103 31</u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	194
Total number of certificates in force April 30, 1896 (old law)	<u>236</u>
Decrease in number of certificates in force from last year of old law.....	<u>42</u>

Net excise receipts for year ending September 30

CORTLAND COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$7,692 51
Amount received for fines.....	4,600 00
Amount received for transfers (1).....	10 00
Total receipts	\$12,302 51
Paid rebates on cancelled certificates..	\$25 00
Paid fees of county treasurer on collections	282 05
Total fees and rebates.....	307 05
Net receipts	\$11,995 46
Of which two-thirds is paid cities and towns	\$7,997 01
Of which one-third is paid State.....	3,998 45
The county received, as above.....	\$7,997 01
The county's State tax is diminished .00223 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	8,799 15
Total net benefit to county.....	\$16,796 16
The benefit to county by diminishing State taxes, as above	\$8,799 15
Amount paid by county to the State, as above.....	3,998 45
Excess of benefit to county over amount paid the State	\$4,800 70

Comparative Statement.

Total number of certificates in force September 30, 1900.....	45
Total number of certificates in force April 30, 1896 (old law).....	42
Increase in number of certificates in force over last year of old law.....	3

DELAWARE COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$8,141 71
Amount received for fines.....	275 00
Amount received for transfers (5).....	50 00
Total receipts	<u>\$8,466 71</u>
Paid rebates on cancelled certificates..	\$413 33
Paid fees of county treasurer on collections	254 00
Total fees and rebates.....	<u>667 33</u>
Net receipts	<u>\$7,799 38</u>
Of which two-thirds is paid cities and towns	\$5,199 59
Of which one-third is paid State.....	<u>2,599 79</u>
The county received, as above.....	\$5,199 59
The county's State tax is diminished .00259 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	10,219 63
Total net benefit to county.....	<u>\$15,419 22</u>
The benefit to county by diminishing State taxes, as above	\$10,219 63
Amount paid by county to the State, as above.....	<u>2,599 79</u>
Excess of benefit to county over amount paid the State	<u>\$7,619 84</u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	64
Total number of certificates in force April 30, 1896 (old law).....	<u>95</u>
Decrease in number of certificates in force from last year of old law	31

DUTCHESS COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$68,175 39
Amount received for fines.....	200 00
Amount received for transfers (26).....	260 00
Total receipts	<u>\$68,635 39</u>
Paid rebates on cancelled certificates..	\$4,005 81
Paid fees of county treasurer on collections	1,372 71
Total fees and rebates.....	<u>5,378 52</u>
Net receipts	<u>\$63,256 87</u>
Of which two-thirds is paid cities and towns	\$42,171 25
Of which one-third is paid State.....	21,085 62
The county received, as above.....	\$42,171 25
The county's State tax is diminished .00846 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	33,381 51
Total net benefit to county.....	<u>\$75,552 76</u>
The benefit to county by diminishing State taxes, as above	\$33,381 51
Amount paid by county to the State, as above.....	21,085 62
Excess of benefit to county over amount paid the State	<u>\$12,295 89</u>

Comparative Statement.

Total number of certificates in force September 30, 1900	318
Total number of certificates in force April 30, 1896 (old law).....	404
Decrease in number of certificates in force from last year of old law.....	<u>86</u>

***ERIE COUNTY.**

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$976,443 49
Amount received for all-night permits (399).....	4,170 00
Amount received for fines.....	75 00
Amount received for transfers (342).....	3,420 00
Total receipts	<u>\$984,108 49</u>
Paid rebates on cancelled certificates.....	93,059 28
Net receipts	<u>\$891,049 21</u>
Of which two-thirds is paid cities and towns	\$594,032 80
Of which one-third is paid State.....	<u>297,016 41</u>
The county received, as above.....	\$594,032 80
The county's State tax is diminished .05293 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	208,851 47
Total net benefit to county.....	<u>\$802,884 27</u>
Amount paid by county to the State, as above.....	\$297,016 41
The benefit to the county by diminishing State taxes, as above	<u>208,851 47</u>
Excess of payment to State over reduction of State tax	<u>\$88,164 94</u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	2,176
Total number of certificates in force April 30, 1896 (old law).....	<u>2,951</u>
Decrease in number of certificates in force from last year of old law.....	775

ESSEX COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$11,625 41
Amount received for fines.....	350 00
Amount received for transfers (5).....	50 00
Total receipts	<u>\$12,025 41</u>
Paid rebates on cancelled certificates..	\$1,469 95
Paid fees of county treasurer on collections	360 76
Total fees and rebates	<u>1,830 71</u>
Net receipts	<u>\$10,194 70</u>
Of which two-thirds is paid cities and towns	\$6,796 47
Of which one-third is paid State.....	3,398 23
The county received, as above.....	\$6,796 47
The county's State tax is diminished .00176 per cent. of \$3,945,805.17 (the State's share of the excise revenue) or	6,944 62
Total net benefit to county	<u>\$13,741 09</u>
The benefit to county by diminishing State taxes, as above	\$6,944 62
Amount paid by county to State, as above.....	3,398 23
Excess of benefit to county over amount paid the State	<u>\$3,546 39</u>

Comparative Statement.

Total number of certificates in force September 30, 1900	97
Total number of certificates in force April 30, 1896 (old law)	96
Increase in number of certificates in force over last year of old law.....	1

FRANKLIN COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates	\$12,817 52
Amount received for fines	700 00
Amount received for transfers (11).....	110 00
Total receipts	<u>\$13,627 52</u>
Paid rebates on cancelled certificates..	\$1,187 07
Paid fees of county treasurer on collections	408 83
Total fees and rebates	<u>1,595 90</u>
Net receipts	<u>\$12,031 62</u>
Of which two-thirds is paid cities and towns	\$8,021 08
Of which one-third is paid State.....	<u>4,010 54</u>
The county received, as above.....	\$8,021 08
The county's State tax is diminished .00194 per cent. of \$3,945,805.17 (the State's share of the excise revenue) or	7,654 86
Total net benefit to county	<u>\$15,675 94</u>
The benefit to county by diminishing State taxes, as above	\$7,654 86
Amount paid by county to the State, as above.....	<u>4,010 54</u>
Excess of benefit to county over amount paid the State	<u>\$3,644 32</u>

Comparative Statement.

Total number of certificates in force September 30, 1900	86
Total number of certificates in force April 30, 1896 (old law)	<u>99</u>
Decrease in number of certificates in force from last year of old law.....	<u>13</u>
Net excise receipts for year ending September 30, 1900, as above.....	<u>\$12,031 62</u>

FULTON COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$34,894 17
Amount received for fines.....	280 00
Amount received for transfers (15).....	150 00
Total receipts	\$35,324 17
Paid rebates on cancelled certificates..	\$3,086 67
Paid fees of county treasurer on collections	706 48
Total fees and rebates.....	3,793 15
Net receipts.....	\$31,531 02
Of which two-thirds is paid cities and towns	\$21,020 68
Of which one-third is paid State.....	10,510 34
The county received, as above.....	\$21,020 68
The county's State tax is diminished .0025 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	9,864 51
Total net benefit to county.....	\$30,885 19
Amount paid by county to the State, as above.....	\$10,510 34
The benefit to the county by diminishing State taxes, as above	9,864 51
Excess of payment to State over reduction of State tax	\$645 83

Comparative Statement.

Total number of certificates in force September 30, 1900.....	148
Total number of certificates in force April 30, 1896 (old law).....	141
Increase in number of certificates in force	

GENESEE COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$18,247 53
Amount received for transfers (14).....	140 00
Total receipts	<u>\$18,387 53</u>
Paid rebates on cancelled certificates..	\$880 02
Paid fees of county treasurer on collections	521 63
Total fees and rebates.....	<u>1,401 65</u>
Net receipts	<u>\$16,985 88</u>
Of which two-thirds is paid cities and towns	\$11,323 92
Of which one-third is paid State.....	5,661 96
The county received, as above.....	\$11,323 92
The county's State tax is diminished .00418 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	16,493 47
Total net benefit to county.....	<u>\$27,817 39</u>
The benefit to county by diminishing State taxes, as above	\$16,493 47
Amount paid by county to the State, as above.....	5,661 96
Excess of benefit to county over amount paid the State	<u>\$10,831 51</u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	81
Total number of certificates in force April 30, 1896 (old law).....	86
Decrease in number of certificates in force from last year of old law.....	<u>5</u>

GREENE COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$19,954 15
Amount received for transfers (2).....	20 00
Total receipts	<u>\$19,974 15</u>
Paid rebates on cancelled certificates..	\$2,699 17
Paid fees of county treasurer on collections.....	599 22
Total fees and rebates.....	<u>3,298 39</u>
Net receipts	<u>\$16,675 76</u>
Of which two-thirds is paid cities and towns	\$11,117 17
Of which one-third is paid State.....	5,558 59
The county received, as above.....	\$11,117 17
The county's State tax is diminished .00243 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	9,588 31
Total net benefit to county.....	<u>\$20,705 48</u>
The benefit to county by diminishing State taxes, as above	\$9,588 31
Amount paid by county to the State, as above.....	5,558 59
Excess of benefit to county over amount paid the State	<u>\$4,029 72</u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	159
Total number of certificates in force April 30, 1896 (old law).....	173
Decrease in number of certificates in force from last year of old law.....	<u>14</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$16,675 76
Net excise receipts for year ending April 30, 1896 (old law).....	.....

HAMILTON COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$3,900 00
Amount received for transfers (1).....	10 00
	<hr/>
Total receipts	\$3,910 00
Paid rebates on cancelled certificates..	\$568 32
Paid fees of county treasurer on col- lections	117 30
	<hr/>
Total fees and rebates.....	685 62
Net receipts	<hr/> \$3,224 38
Of which two-thirds is paid cities and towns	\$2,149 59
Of which one-third is paid State.....	1,074 79
	<hr/>
The county received, as above.....	\$2,149 59
The county's State tax is diminished .00047 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	1,854 53
	<hr/>
Total net benefit to county.....	\$4,004 12
The benefit to county by diminishing State taxes, as above	\$1,854 53
Amount paid by county to the State, as above.....	1,074 79
	<hr/>
Excess of benefit to county over amount paid the State	\$779 74
	<hr/>

Comparative Statement.

Total number of certificates in force Sep- tember 30, 1900.....	38
Total number of certificates in force April 30, 1896 (old law).....	46
	<hr/>
Decrease in number of certificates in force from last year of old law.....	8
	<hr/>
Net excise receipts for year ending September 30, 1900 as above	\$2,224 32

HERKIMER COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$41,348 79
Amount received for fines.....	360 00
Amount received for transfers (10).....	100 00
Total receipts	<u>\$41,808 79</u>
Paid rebates on cancelled certificates..	\$2,762 07
Paid fees of county treasurer on collections	836 18
Total fees and rebates.....	<u>3,598 25</u>
Net receipts	<u><u>\$38,210 54</u></u>
Of which two-thirds is paid cities and towns	\$25,473 69
Of which one-third is paid State.....	<u>12,736 85</u>
The county received, as above.....	\$25,473 69
The county's State tax is diminished .00385 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	15,191 35
Total net benefit to county.....	<u><u>\$40,665 04</u></u>
The benefit to the county by diminishing State taxes, as above	\$15,191 35
Amount paid by county to the State, as above.....	<u>12,736 85</u>
Excess of benefit to county over amount paid the State	<u><u>\$2,454 50</u></u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	204
Total number of certificates in force April 30, 1896 (old law).....	<u>252</u>
Decrease in number of certificates in force from last year of old law.....	<u>48</u>
Net excise receipts for year ending September 30,	

JEFFERSON COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$42,270 39
Amount received for transfers (31).....	310 00
Total receipts	<u>\$42,580 39</u>
Paid rebates on cancelled certificates..	\$3,036 62
Paid fees of county treasurer on collections	851 61
Total fees and rebates.....	<u>3,888 23</u>
Net receipts	<u>\$38,692 16</u>
Of which two-thirds is paid cities and towns	\$25,794 77
Of which one-third is paid State.....	<u>12,897 39</u>
The county received, as above.....	\$25,794 77
The county's State tax is diminished .00583 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	23,004 04
Total net benefit to county.....	<u>\$48,798 81</u>
The benefit to the county by diminishing State taxes, as above	\$23,004 04
Amount paid by county to the State, as above.....	<u>12,897 39</u>
Excess of benefit to county over amount paid the State	<u>\$10,106 65</u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	228
Total number of certificates in force April 30, 1896 (old law).....	<u>229</u>
Decrease in number of certificates in force from last year of old law.....	<u>1</u>

***KINGS COUNTY.**

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$2,445,755	87
Amount received for all-night permits (155).....	2,010	00
Amount received for fines	645	00
Amount received for transfers (558).....	5,580	00

Total receipts	\$2,453,990	87
Paid rebates on cancelled certificates.....	179,336	28
Net receipts	<u>\$2,274,654</u>	<u>59</u>

Of which two-thirds is paid cities and towns	\$1,516,436	39
Of which one-third is paid State.....	758,218	20

The county received, as above.....	\$1,516,436	39
The county's State tax is diminished .12399 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	489,240	38

Total net benefit to county.....	<u>\$2,005,676</u>	<u>77</u>
Amount paid by county to the State, as above.....	\$758,218	20
The benefit to the county by diminishing State taxes, as above	489,240	38

Excess of payment to State over reduction of State tax	<u>\$268,977</u>	<u>82</u>
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Comparative Statement.

Total number of certificates in force September 30, 1900.....	3,859
Total number of certificates in force April 30, 1896 (old law)	4,702

Decrease in number of certificates in force from last year of old law.....	843
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Net excise receipts for year ending September 30, 1900 as above	<u>\$2,274,654</u>	<u>59</u>
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LEWIS COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates	\$10,710 03
Amount received for transfers (4).....	40 00
Total receipts	<u>\$10,750 03</u>
Paid rebates on cancelled certificates..	\$943 34
Paid fees of county treasurer on collections	322 50
Total fees and rebates.....	<u>1,265 84</u>
Net receipts	<u>\$9,484 19</u>
Of which two-thirds is paid cities and towns	\$6,322 79
Of which one-third is paid State.....	3,161 40
The county received, as above	\$6,322 79
The county's State tax is diminished .00169 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	6,668 41
Total net benefit to county.....	<u>\$12,991 20</u>
The benefit to county by diminishing State taxes, as above	\$6,668 41
Amount paid by county to the State, as above.....	3,161 40
Excess of benefit to county over amount paid the State	<u>\$3,507 01</u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	93
Total number of certificates in force April 30, 1896 (old law).....	<u>111</u>
Decrease in number of certificates in force from last year of old law.....	18

LIVINGSTON COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$13,577 92
Amount received for transfers (4).....	40 00
Total receipts	<u>\$13,617 92</u>
Paid rebates on cancelled certificates..	\$774 17
Paid fees of county treasurer on collections	408 54
Total fees and rebates.....	<u>1.182 71</u>
Net receipts	<u>\$12,435 21</u>
Of which two-thirds is paid cities and towns	\$8,290 14
Of which one-third is paid State.....	<u>4,145 07</u>
The county received, as above.....	\$8,290 14
The county's State tax is diminished .00485 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	19,137 15
Total net benefit to county.....	<u>\$27,427 29</u>
The benefit to county by diminishing State taxes, as above	\$19,137 15
Amount paid by county to the State, as above.....	<u>4,145 07</u>
Excess of benefit to county over amount paid the State	<u>\$14,992 08</u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	89
Total number of certificates in force April 30, 1896 (old law).....	111

MADISON COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$23,041 69
Amount received for fines.....	350 00
Amount received for transfers (8).....	80 00
Total receipts	<u>\$23,471 69</u>
Paid rebates on cancelled certificates..	\$1,157 50
Paid fees of county treasurer on collections	704 15
Total fees and rebates.....	<u>1,861 65</u>
Net receipts	<u>\$21,610 04</u>
Of which two-thirds is paid cities and towns	\$14,406 69
Of which one-third is paid State.....	<u>7,203 35</u>
The county received, as above.....	\$14,406 69
The county's State tax is diminished .00381 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	15,033 52
Total net benefit to county.....	<u>\$29,440 21</u>
The benefit to county by diminishing State taxes, as above	\$15,033 52
Amount paid by county to the State, as above.....	<u>7,203 35</u>
Excess of benefit to county over amount paid the State	<u>\$7,830 17</u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	146
Total number of certificates in force April 30, 1896 (old law).....	<u>174</u>

MONROE COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$300,738 85
Amount received for all-night permits (42).....	490 00
Amount received for fines.....	150 00
Amount received for transfers (58).....	580 00
Total receipts	<u>\$301,958 85</u>
Paid rebates on cancelled certificates..	\$22,136 69
Paid fees of county treasurer on collections	2,906 98
Total fees and rebates.....	<u>25,043 67</u>
Net receipts	<u><u>\$276,915 18</u></u>
Of which two-thirds is paid cities and towns	\$184,610 12
Of which one-third is paid State.....	<u>92,305 06</u>
The county received, as above.....	\$184,610 12
The county's State tax is diminished .02397 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	94,580 95
Total net benefit to county.....	<u><u>\$279,191 07</u></u>
The benefit to county by diminishing State taxes, as above	\$94,580 95
Amount paid by county to the State, as above.....	<u>92,305 06</u>
Excess of benefit to county over amount paid the State	<u><u>\$2,275 89</u></u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	742
Total number of certificates in force April 30, 1896 (old law).....	<u>876</u>
Decrease in number of certificates in force from last year of old law.....	<u><u>134</u></u>

Net benefit to county for year ending September 30, 1900, \$2,275 89

MONTGOMERY COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$50,388 96
Amount received for transfers (24).....	240 00
Total receipts	<u>\$50,628 96</u>
Paid rebates on cancelled certificates..	\$2,609 98
Paid fees of county treasurer on collections.....	1,012 58
Total fees and rebates.....	<u>3,622 56</u>
Net receipts	<u><u>\$47,006 40</u></u>
Of which two-thirds is paid cities and towns	\$31,337 60
Of which one-third is paid State.....	15,668 80
The county received, as above.....	\$31,337 60
The county's State tax is diminished .00499 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	19,689 57
Total net benefit to county.....	<u><u>\$51,027 17</u></u>
The benefit to county by diminishing State taxes, as above	\$19,689 57
Amount paid by county to the State, as above....	15,668 80
Excess of benefit to county over amount paid the State	<u><u>\$4,020 77</u></u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	222
Total number of certificates in force April 30, 1896 (old law).....	256
Decrease in number of certificates in force from last year of old law.....	<u>34</u>
Net excise receipts for year ending September 30, 1900 as above.....	<u><u>\$47,006 40</u></u>

NASSAU COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$45,813 33
Amount received for fines	50 00
Amount received for transfers (13).....	130 00
Total receipts	\$45,993 33
Paid rebates on cancelled certificates..	\$2,664 13
Paid fees of county treasurer on collections	1,379 80
Total fees and rebates	4,043 93
Net receipts	\$41,949 40
Of which two-thirds is paid cities and towns	\$27,966 27
Of which one-third is paid State.....	13,983 13
The county received, as above	\$27,966 27
The county's State tax is diminished .00451 per cent. of \$3,945,805.17 (the State's share of the excise revenue) or	17,795 58
Total net benefit to county	\$45,761 85
The benefit to county by diminishing State taxes, as above	\$17,795 58
Amount paid by county to the State, as above.....	13,983 13
Excess of benefit to county over amount paid the State	\$3,812 45

Comparative Statement.

Total number of certificates in force September 30, 1900	346
Total number of certificates in force April 30, 1896 (old law)	436
Decrease in number of certificates in force from last year of old law	on

***NEW YORK COUNTY.**

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$5,615,460 18
Amount received for all-night permits (67).....	1,120 00
Amount received for fines	2,247 80
Amount received for transfers (1,641).....	16,410 00
Total receipts	<u>\$5,635,237 98</u>
Paid rebates on cancelled certificates.....	305,930 74
Net receipt:	<u>\$5,329,307 24</u>
Of which two-thirds is paid cities and towns	\$3,552,871 49
Of which one-third is paid State.....	<u>1,776,435 75</u>
The county received, as above.....	\$3,552,871 49
The county's State tax is diminished .49655 per cent. of \$3,945,805.17 (the State's share of the excise revenue) or	1,959,289 56
Total net benefit to county.....	<u>\$5,512,161 05</u>
The benefit to county by diminishing State taxes, as above	\$1,959,289 56
Amount paid by county to the State, as above.....	<u>1,776,435 75</u>
Excess of benefit to county over amount paid the State	<u>\$182,853 81</u>

Comparative Statement.

Total number of certificates in force September 30, 1900	7,347
Total number of certificates in force April 30, 1896 (old law)	<u>8,906</u>
Decrease in number of certificates in force from last year of old law.....	<u>1,559</u>
Net excise receipts for year ending September 30,	

NIAGARA COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$105,339 11
Amount received for transfers (30).....	300 00
Total receipts	\$105,639 11
Paid rebates on cancelled certificates..	\$9,177 45
Paid fees of county treasurer on collections	2,112 78
Total fees and rebates.....	11,290 23
Net receipts	\$94,348 88
Of which two-thirds is paid cities and towns	\$62,899 25
Of which one-third is paid State.....	31,449 63
The county received, as above.....	\$62,899 25
The county's State tax is diminished .00704 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	27,778 47
Total net benefit to county.....	\$90,677 72
Amount paid by county to the State, as above.....	\$31,449 63
The benefit to the county by diminishing State taxes, as above	27,778 47
Excess of payment to State over reduction of State tax	\$3,671 16

Comparative Statement.

Total number of certificates in force September 30, 1900.....	351
Total number of certificates in force April 30, 1896 (old law).....	415
Decrease in number of certificates in force from last year of old law.....	64

ONEIDA COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$142,883 37
Amount received for all-night permits (3).....	40 00
Amount received for fines.....	75 00
Amount received for transfers (23).....	230 00
Total receipts	<u>\$143,228 37</u>
Paid rebates on cancelled certificates..	\$7,289 93
Paid fees of county treasurer on collections	2,864 57
Total fees and rebates.....	<u>10,154 50</u>
Net receipts	<u>\$133,073 87</u>
Of which two-thirds is paid cities and towns	\$88,715 91
Of which one-third is paid State.....	<u>44,357 96</u>
The county received as above.....	\$88,715 91
The county's State tax is diminished .0115 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	45,376 76
Total net benefit to county.....	<u>\$134,092 67</u>
The benefit to county by diminishing State taxes, as above	\$45,376 76
Amount paid by county to the State, as above.....	<u>44,357 96</u>
Excess of benefit to county over amount paid the State	<u>\$1,018 80</u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	548
Total number of certificates in force April 30, 1896 (old law).....	<u>789</u>
Decrease in number of certificates in force from last year of old law.....	<u>241</u>
Net excise receipts for year ending September 30,	-----

ONONDAGA COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$260,930	43
Amount received for transfers (65).....	650	00
Total receipts	\$261,580	43
Paid rebates on cancelled certificates..	\$22,021	23
Paid fees of county treasurer on collections ..	2,615	80
Total fees and rebates.....	\$24,637	03
Net receipts	\$236,943	40
Of which two-thirds is paid cities and towns ..	\$157,962	27
Of which one-third is paid State.....	78,981	13
The county received, as above.....	\$157,962	27
The county's State tax is diminished .01836 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	72,444	98
Total net benefit to county.....	\$230,407	25
Amount paid by county to the State, as above.....	\$78,981	13
The benefit to the county by diminishing State taxes, as above	72,444	98
Excess of payment to State over reduction of State tax	\$6,536	15

Comparative Statement.

Total number of certificates in force September 30, 1900.....	718
Total number of certificates in force April 30, 1896 (old law).....	962
Decrease in number of certificates in force from last year of old law.....	244

Net excise receipts for year ending September 30, 1900

ONTARIO COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$23,156 69
Amount received for fines.....	1,415 00
Amount received for transfers (6).....	60 00
Total receipts	<u>\$24,631 69</u>
Paid rebates on cancelled certificates..	\$1,473 34
Paid fees of county treasurer on col- lections	492 63
Total fees and rebates.....	<u>1,965 97</u>
Net receipts	<u>\$22,665 72</u>
Of which two-thirds is paid cities and towns	\$15,110 48
Of which one-third is paid State.....	<u>7,555 24</u>
The county received, as above.....	\$15,110 48
The county's State tax is diminished .00516 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	20,360 35
Total net benefit to county.....	<u>\$35,470 83</u>
The benefit to the county by diminishing State taxes, as above	\$20,360 35
Amount paid by county to the State, as above.....	<u>7,555 24</u>
Excess of benefit to county over amount paid the State	<u>\$12,805 11</u>

Comparative Statement.

Total number of certificates in force Sep- tember 30, 1900.....	103
Total number of certificates in force April 30, 1896 (old law).....	<u>146</u>
Decrease in number of certificates in force from last year of old law.....	<u>43</u>
Net excise receipts for year ending September 30,	

ORANGE COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$102,200 89
Amount received for fines.....	800 00
Amount received for transfers (19).....	190 00
Total receipts	<u>\$103,190 89</u>
Paid rebates on cancelled certificates..	\$4,512 49
Paid fees of county treasurer on collections	2,063 82
Total fees and rebates	<u>6,576 31</u>
Net receipts	<u>\$96,614 58</u>
Of which two-thirds is paid cities and towns	\$64,409 72
Of which one-third is paid State.....	<u>32,204 86</u>
The county received, as above.....	\$64,409 72
The county's State tax is diminished .00768 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	30,303 78
Total net benefit to county.....	<u>\$94,713 50</u>
Amount paid by the county to the State, as above..	\$32,204 86
The benefit to county by diminishing State taxes, as above	<u>30,303 78</u>
Excess of payment to State over reduction of State tax	<u>\$1,901 08</u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	462
Total number of certificates in force April 30, 1896 (old law).....	<u>533</u>
Decrease in number of certificates in force from last year of old law.....	<u>71</u>
Net excise receipts for year ending September 30,	<u>\$96,614 58</u>

ORLEANS COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates	\$10,130 00
Amount received for fines	150 00
Amount received for transfers (5).....	50 00
Total receipts	<u>\$10,330 00</u>
Paid rebates on cancelled certificates..	\$241 67
Paid fees of county treasurer on collections	309 90
Total fees and rebates	<u>551 57</u>
Net receipts	<u>\$9,778 43</u>
Of which two-thirds is paid cities and towns	\$6,518 95
Of which one-third is paid State.....	<u>3,259 48</u>
The county received, as above.....	\$6,518 95
The county's State tax is diminished .00273 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	10,772 05
Total net benefit to county.....	<u>\$17,291 00</u>
The benefit to the county by diminishing State taxes, as above	\$10,772 05
Amount paid by county to the State, as above.....	<u>3,259 48</u>
Excess of benefit to county over amount paid the State	<u>\$7,512 57</u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	62
Total number of certificates in force April 30, 1896 (old law)	<u>75</u>
Decrease in number of certificates in force from last year of old law.....	<u>13</u>

OSWEGO COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$50,151 66
Amount received for transfers (11).....	110 00
Total receipts	<u>\$50,261 66</u>
Paid rebates on cancelled certificates..	\$3,210 79
Paid fees of county treasurer on collections	1,005 23
Total fees and rebates.....	<u>4,216 02</u>
Net receipts	<u>\$46,045 64</u>
Of which two-thirds is paid cities and towns	\$30,697 09
Of which one-third is paid State.....	15,348 55
The county received, as above.....	\$30,697 09
The county's State tax is diminished .00485 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	19,137 15
Total net benefit to county.....	<u>\$49,834 24</u>
The benefit to county by diminishing State taxes, as above	\$19,137 15
Amount paid by county to the State, as above.....	15,348 55
Excess of benefit to county over amount paid the State	<u>\$3,788 60</u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	207
Total number of certificates in force April 30, 1896 (old law).....	282
Decrease in number of certificates in force from last year of old law.....	<u>75</u>
Net excise receipts for year ending September 30, 1900 as above.....	\$46,045 64

OTSEGO COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$19,265 03
Amount received for fines.....	200 00
Amount received for transfers (12).....	120 00
Total receipts	<u>\$19,585 03</u>
Paid rebates on cancelled certificates..	\$1,280 42
Paid fees of county treasurer on collections	587 55
Total fees and rebates.....	<u>1,867 97</u>
Net receipts	<u>\$17,717 06</u>
Of which two-thirds is paid cities and towns	\$11,811 37
Of which one-third is paid State.....	5,905 69
The county received, as above.....	<u>\$11,811 37</u>
The county's State tax is diminished .00397 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	15,664 85
Total net benefit to county.....	<u>\$27,476 22</u>
The benefit to county by diminishing State taxes, as above	\$15,664 85
Amount paid by county to the State, as above.....	<u>5,905 69</u>
Excess of benefit to county over amount paid the State	<u>\$9,759 16</u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	134
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PUTNAM COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$7,353 37
Amount received for transfers (5).....	50 00
Total receipts	<u>\$7,403 37</u>
Paid rebates on cancelled certificates..	\$185 00
Paid fees of county treasurer on collections	222 10
Total fees and rebates.....	<u>407 10</u>
Net receipts	<u>\$6,996 27</u>
Of which two-thirds is paid cities and towns	\$4,664 18
Of which one-third is paid State.....	2,332 09
The county received, as above.....	\$4,664 18
The county's State tax is diminished .00139 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	5,484 67
Total net benefit to county.....	<u>\$10,148 85</u>
The benefit to the county by diminishing State taxes, as above	\$5,484 67
Amount paid by county to the State, as above.....	2,332 09
Excess of benefit to county over amount paid the State	<u>\$3,152 58</u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	57
Total number of certificates in force April 30, 1896 (old law).....	61
Decrease in number of certificates in force from last year of old law.....	<u>4</u>
Net benefit received.....	88

QUEENS COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$312,419 10
Amount received for all-night permits (1).....	10 00
Amount received for fines.....	650 00
Amount received for transfers (145).....	1,450 00
Total receipts	\$314,529 10
Paid rebates on cancelled certificates..	\$30,472 58
*Paid fees of county treasurer on collections	85 50
Total fees and rebates.....	30,558 08
Net receipts	\$283,971 02
Of which two-thirds is paid cities and towns	\$189,314 01
Of which one-third is paid State.....	94,657 01
The county received, as above.....	\$189,314 01
The county's State tax is diminished .01765 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	69,643 46
Total net benefit to county.....	\$258,957 47
Amount paid by county to the State, as above.....	\$94,657 01
The benefit to the county by diminishing State taxes, as above	69,643 46
Excess of payment to State over reduction of State tax	\$25,013 55

Comparative Statement.

Total number of certificates in force September 30, 1900.....	1,306
Total number of certificates in force April 30, 1896 (old law).....	1,206
Increase in number of certificates in force over last year of old law.....	100

RENSSELAER COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates	\$187,327 15
Amount received for fines	250 00
Amount received for transfers (30).....	300 00
Total receipts	<u>\$187,877 15</u>
Paid rebates on cancelled certificates..	\$9,130 84
Paid fees of county treasurer on collections	<u>1,878 77</u>
Total fees and rebates	<u>11,009 61</u>
Net receipts	<u>\$176,867 54</u>
Of which two-thirds is paid cities and towns	\$117,911 69
Of which one-third is paid State.....	<u>58,955 85</u>
The county received, as above.....	\$117,911 69
The county's State tax is diminished .01321 per cent. of \$3,945,805.17 (the State's share of the excise revenue) or	<u>52,124 09</u>
Total net benefit to county	<u>\$170,035 78</u>
Amount paid by county to the State, as above.....	\$58,955 85
The benefit to county by diminishing State taxes, as above	<u>52,124 09</u>
Excess of payment to State over reduction of State tax	<u>\$6,831 76</u>

Comparative Statement.

Total number of certificates in force September 30, 1900	556
Total number of certificates in force April 30, 1896 (old law)	<u>908</u>
Decrease in number of certificates in force from last year of old law.....	352

*RICHMOND COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$121,416 70
Amount received for all-night permits (42).....	420 00
Amount received for transfers (53).....	530 00
Total receipts	<u>\$122,366 70</u>
Paid rebates on cancelled certificates.....	8,502 35
Net receipts	<u>\$113,864 35</u>
Of which two-thirds is paid cities and towns	\$75,909 57
Of which one-third is paid State.....	<u>37,954 78</u>
The county received, as above.....	\$75,909 57
The county's State tax is diminished .00853 per cent. of \$3,945,805.17 (the State's share of the excise revenue) or	33,657 72
Total net benefit to county	<u>\$109,567 29</u>
Amount paid by county to State, as above.....	\$37,954 78
The benefit to county by diminishing State taxes, as above	<u>33,657 72</u>
Excess of payment to State over reduction of State tax	<u>\$4,297 06</u>

Comparative Statement.

Total number of certificates in force September 30, 1900	472
Total number of certificates in force April 30, 1896 (old law)	<u>543</u>
Decrease in number of certificates in force from last year of old law.....	<u>71</u>
Net excise receipts for year ending September 30,	

ROCKLAND COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$35,032 12
Amount received for transfers (14).....	140 00
Total receipts	\$35,172 12
Paid rebates on cancelled certificates..	\$2,053 33
Paid fees of county treasurer on collections	1,055 16
Total fees and rebates.....	3,108 49
Net receipts	\$32,063 63
Of which two-thirds is paid cities and towns	\$21,375 75
Of which one-third is paid State.....	10,687 88
The county received, as above.....	\$21,375 75
The county's State tax is diminished .00286 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	11,285 00
Total net benefit to county.....	\$32,660 75
The benefit to county by diminishing State taxes, as above	\$11,285 00
Amount paid by county to the State, as above.....	10,687 88
Excess of benefit to county over amount paid the State	\$597 12

Comparative Statement.

Total number of certificates in force September 30, 1900.....	228
Total number of certificates in force April 30, 1896 (old law).....	236
Decrease in number of certificates in force from last year of old law.....	8
Net excise receipts for year ending September 30, 1900, as above.....	\$32,063 63

ST. LAWRENCE COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$31,700 81
Amount received for fines.....	925 00
Amount received for transfers (16).....	160 00
Total receipts	<u>\$32,785 81</u>
Paid rebates on cancelled certificates..	\$1,482 06
Paid fees of county treasurer on collections ..	655 72
Total fees and rebates.....	<u>2,137 78</u>
Net receipts	<u>\$30,648 03</u>
Of which two-thirds is paid cities and towns ..	\$20,432 02
Of which one-third is paid State.....	10,216 01
The county received, as above.....	\$20,432 02
The county's State tax is diminished .006 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	23,674 83
Total net benefit to county.....	<u>\$44,106 85</u>
The benefit to county by diminishing State taxes, as above	\$23,674 83
Amount paid by county to the State, as above.....	10,216 01
Excess of benefit to county over amount paid the State	<u>\$13,458 82</u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	183
Total number of certificates in force April 30, 1896 (old law).....	<u>193</u>
Decrease in number of certificates in force from last year of old law.....	10

SARATOGA COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates	\$61,189 16
Amount received for transfers (20).....	200 00
Total receipts	<u>\$61,389 16</u>
Paid rebates on cancelled certificates..	\$9,954 64
Paid fees of county treasurer on collections	1,841 67
Total fees and rebates	<u>11,796 31</u>
Net receipts	<u>\$49,592 85</u>
Of which two-thirds is paid cities and towns	\$33,061 90
Of which one-third is paid State.....	16,530 95
The county received, as above.....	\$33,061 90
The county's State tax is diminished .00468 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	18,466 37
Total net benefit to county.....	<u>\$51,528 27</u>
The benefit to county by diminishing State taxes, as above	\$18,466 37
Amount paid by county to the State, as above.....	16,530 95
Excess of benefit to county over amount paid the State	<u>\$1,935 42</u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	314
Total number of certificates in force April 30, 1896 (old law).....	401
Decrease in number of certificates in force from last year of old law.....	87
Net excise receipts for year ending September 30	

SCHENECTADY COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates	\$64,061 65
Amount received for fines	800 00
Amount received for transfers (23).....	230 00
Total receipts	<u>\$65,091 65</u>
Paid rebates on cancelled certificates..	\$3,998 33
Paid fees of county treasurer on collections	1,301 83
Total fees and rebates.....	<u>5,300 16</u>
Net receipts	<u>\$59,791 49</u>
Of which two-thirds is paid cities and towns	\$39,860 99
Of which one-third is paid State.....	19,930 50
The county received, as above.....	\$39,860 99
The county's State tax is diminished .00336 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	13,257 90
Total net benefit to county.....	<u>\$53,118 89</u>
Amount paid by county to the State, as above.....	\$19,930 50
The benefit to county by diminishing State taxes, as above	13,257 90
Excess of payment to State over reduction of State tax	<u>\$6,672 60</u>

Comparative Statement.

Total number of certificates in force September 30, 1900	223
Total number of certificates in force April 30, 1896 (old law)	205
Increase in number of certificates in force over last year of old law.....	18

SCHOHARIE COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$8,320 48
Amount received for transfers (1).....	10 00
Total receipts	<u>\$8,330 48</u>
Paid rebates on cancelled certificates..	\$853 73
Paid fees of county treasurer on collections	249 91
Total fees and rebates.....	<u>1,103 64</u>
Net receipts	<u>\$7,226 84</u>
Of which two-thirds is paid cities and towns	\$4,817 89
Of which one-third is paid State.....	2,408 95
The county received, as above.....	<u>\$4,817 89</u>
The county's State tax is diminished .00206 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	8,128 36
Total net benefit to county.....	<u>\$12,946 25</u>
The benefit to county by diminishing State taxes, as above	\$8,128 36
Amount paid by county to the State, as above.....	2,408 95
Excess of benefit to county over amount paid the State	<u>\$5,719 41</u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	71
Total number of certificates in force April 30, 1896 (old law).....	<u>74</u>
Decrease in number of certificates in force from last year of old law.....	3

SCHUYLER COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$5,355 84
Amount received for transfers (2).....	20 00
Total receipts	<u>\$5,375 84</u>
Paid rebates on cancelled certificates..	\$349 59
Paid fees of county treasurer on collections.....	161 27
Total fees and rebates.....	<u>510 86</u>
Net receipts	<u>\$4,864 98</u>
Of which two-thirds is paid cities and towns	\$3,243 32
Of which one-third is paid State.....	1,621 66
The county received, as above.....	\$3,243 32
The county's State tax is diminished .00121 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	4,774 42
Total net benefit to county.....	<u>\$8,017 74</u>
The benefit to county by diminishing State taxes, as above	\$4,774 42
Amount paid by county to the State, as above.....	1,621 66
Excess of benefit to county over amount paid the State	<u>\$3,152 76</u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	34
Total number of certificates in force April 30, 1896 (old law).....	48
Decrease in number of certificates in force from last year of old law.....	<u>14</u>
Net excise receipts for year ending September 30.	

SENECA COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$14,320 85
Amount received for fines.....	25 00
Amount received for transfers (2).....	20 00
Total receipts	<u>\$14,365 85</u>
Paid rebates on cancelled certificates..	\$660 00
Paid fees of county treasurer on collections	430 97
Total fees and rebates.....	<u>1,090 97</u>
Net receipts	<u>\$13,274 88</u>
Of which two-thirds is paid cities and towns	\$8,849 92
Of which one-third is paid State.....	4,424 96
The county received, as above.....	<u>\$8,849 92</u>
The county's State tax is diminished .00271 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	10,693 13
Total net benefit to county.....	<u>\$19,543 05</u>
The benefit to the county by diminishing State taxes, as above	\$10,693 13
Amount paid by county to the State, as above.....	4,424 96
Excess of benefit to county over amount paid the State	<u>\$6,268 17</u>

Comparative Statement.

Total number of certificates in force September 30, 1900	82
Total number of certificates in force April 30, 1896 (old law).....	118
Decrease in number of certificates in force from last year of old law.....	<u>36</u>

Net

STEUBEN COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$50,540 88
Amount received for fines.....	500 00
Amount received for transfers (16).....	160 00
Total receipts	\$51,200 88
Paid rebates on cancelled certificates..	\$2,509 15
Paid fees of county treasurer on collections	1,024 02
Total fees and rebates.....	3,533 17
Net receipts	\$47,667 71
Of which two-thirds is paid cities and towns	\$31,778 47
Of which one-third is paid State.....	15,889 24
The county received, as above.....	\$31,778 47
The county's State tax is diminished .00567 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	22,372 71
Total net benefit to county.....	\$54,151 18
The benefit to county by diminishing State taxes, as above	\$22,372 71
Amount paid by county to the State, as above.....	15,889 24
Excess of benefit to county over amount paid the State	\$6,483 47

Comparative Statement.

Total number of certificates in force September 30, 1900.....	237
Total number of certificates in force April 30, 1896 (old law)	284

SUFFOLK COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates	\$43,304 72
Amount received for fines	1,268 34
Amount received for transfers (15).....	150 00
Total receipts	<u>\$44,723 06</u>
Paid rebates on cancelled certificates..	\$4,379 54
Paid fees of county treasurer on collections	1,341 69
Total fees and rebates	<u>5,721 23</u>
Net receipts	<u>\$39,001 83</u>
Of which two-thirds is paid cities and towns	\$26,001 22
Of which one-third is paid State.....	<u>13,000 61</u>
The county received, as above.....	\$26,001 22
The county's State tax is diminished .00781 per cent. of \$3,945,805.17 (the State's share of the excise revenue) or	30,816 74
Total net benefit to county.....	<u>\$56,817 96</u>
The benefit to county by diminishing State taxes, as above	\$30,816 74
Amount paid by county to the State, as above.....	<u>13,000 61</u>
Excess of benefit to county over amount paid the State	<u>\$17,816 13</u>

Comparative Statement.

Total number of certificates in force September 30, 1900	323
Total number of certificates in force April 30, 1896 (old law).....	<u>243</u>
Increase in number of certificates in force over last year of old law	80

SULLIVAN COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$16,079 15
Amount received for transfers (3).....	30 00
Total receipts	<u>\$16,109 15</u>
Paid rebates on cancelled certificates..	\$1,382 53
Paid fees of county treasurer on collections	483 27
Total fees and rebates	<u>1,865 80</u>
Net receipts	<u>\$14,243 35</u>
Of which two-thirds is paid cities and towns	\$9,495 57
Of which one-third is paid State.....	4,747 78
The county received, as above.....	\$9,495 57
The county's State tax is diminished .00103 per cent. of \$3,945,805.17 (the State's share of the excise revenue) or	4,064 18
Total net benefit to county	<u>\$13,559 75</u>
Amount paid by county to the State, as above.....	\$4,747 78
The benefit to county by diminishing State taxes, as above	4,064 18
Excess of payment to State over reduction of State tax	<u>\$683 60</u>

Comparative Statement.

Total number of certificates in force September 30, 1900	165
Total number of certificates in force April 30, 1896 (old law)	150
Increase in number of certificates in force over last year of old law	<u>15</u>
Net excise receipts for year ending September 30, 1900 .....	.....

TIOGA COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates	\$13,811 69
Amount received for fines	200 00
Amount received for transfers (8).....	80 00
Total receipts	<u>\$14,091 69</u>
Paid rebates on cancelled certificates..	\$1,429 57
Paid fees of county treasurer on collections	422 75
Total fees and rebates	<u>1,852 32</u>
Net receipts	<u>\$12,239 37</u>
Of which two-thirds is paid cities and towns	\$8,159 58
Of which one-third is paid State.....	4,079 79
The county received, as above.....	\$8,159 58
The county's State tax is diminished .00237 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	9,351 56
Total net benefit to county.....	<u>\$17,511 14</u>
The benefit to county by diminishing State taxes, as above	\$9,351 56
Amount paid by county to the State, as above.....	4,079 79
Excess of benefit to county over amount paid the State	<u>\$5,271 77</u>

Comparative Statement.

Total number of certificates in force September 30, 1900	72
Total number of certificates in force April 30, 1896 (old law).....	95
Decrease in number of certificates in force from last year of old law.....	<u>23</u>

Net excise receipts for year ending September 30, 1900 as above

\$12,239 37

TOMPKINS COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$17,542 49
Amount received for fines.....	650 00
Amount received for transfers (8).....	80 00
Total receipts	<u>\$18,272 49</u>
Paid rebates on cancelled certificates..	\$1,262 47
Paid fees of county treasurer on collections	365 45
Total fees and rebates	<u>1,627 92</u>
Net receipts	<u>\$16,644 57</u>
Of which two-thirds is paid cities and towns	\$11,096 38
Of which one-third is paid State.....	5,548 19
The county received, as above.....	\$11,096 38
The county's State tax is diminished .003 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	11,837 42
Total net benefit to county.....	<u>\$22,933 80</u>
The benefit to county by diminishing State taxes, as above	\$11,837 42
Amount paid by county to the State, as above.....	5,548 19
Excess of benefit to county over amount paid the State	<u>\$6,289 23</u>

Comparative Statement.

Total number of certificates in force September 30, 1900	64
Total number of certificates in force April 30, 1896 (old law)	88
Decrease in number of certificates in force from last year of old law	<u>24</u>

ULSTER COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$76,865 85
Amount received for all-night permits (9).....	90 00
Amount received for fines.....	115 00
Amount received for transfers (21).....	210 00
Total receipts	<u>\$77,280 85</u>
Paid rebates on cancelled certificates..	\$5,338 32
Paid fees of county treasurer on collections .	1,545 62
Total fees and rebates.....	<u>6,883 94</u>
Net receipts	<u>\$70,396 91</u>
Of which two-thirds is paid cities and towns .	\$46,931 27
Of which one-third is paid State.....	23,465 64
The county received, as above.....	\$46,931 27
The county's State tax is diminished .00509 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	20,084 15
Total net benefit to county.....	<u>\$67,015 42</u>
Amount paid by county to the State, as above.....	\$23,465 64
The benefit to county by diminishing State taxes, as above	20,084 15
Excess of payment to State over reduction of State tax	<u>\$3,381 49</u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	380
Total number of certificates in force April 30, 1896 (old law).....	493
Decrease in number of certificates in force from last year of old law.....	<u>113</u>

WARREN COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$27,790 00
Amount received for transfers (9).....	90 00
Total receipts	<u>\$27,880 00</u>
Paid rebates on cancelled certificates..	\$3,057 45
Paid fees of county treasurer on collections	836 40
Total fees and rebates.....	<u>3,893 85</u>
Net receipts	<u>\$23,986 15</u>
Of which two-thirds is paid cities and towns	\$15,990 77
Of which one-third is paid State.....	<u>7,995 38</u>
The county received, as above.....	\$15,990 77
The county's State tax is diminished .0014 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	<u>5,524 13</u>
Total net benefit to county.....	<u>\$21,514 90</u>
Amount paid by county to the State, as above.....	\$7,995 38
The benefit to county by diminishing State taxes, as above	<u>5,524 13</u>
Excess of payment to State over reduction of State tax	<u>\$2,471 25</u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	143
Total number of certificates in force April 30, 1896 (old law).....	<u>152</u>
Decrease in number of certificates in force from last year of old law.....	<u>9</u>
Net excise receipts for year ending September 30,	

WASHINGTON COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$26,598 78
Amount received for transfers (8).....	80 00
Total receipts	<u>\$26,678 78</u>
Paid rebates on cancelled certificates..	\$4,065 39
Paid fees of county treasurer on collections	800 36
Total fees and rebates.....	<u>4,865 75</u>
Net receipts	<u>\$21,813 03</u>
Of which two-thirds is paid cities and towns	\$14,542 02
Of which one-third is paid State.....	7,271 01
The county received, as above.....	\$14,542 02
The county's State tax is diminished .00337 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	13,297 36
Total net benefit to county.....	<u>\$27,839 38</u>
The benefit to county by diminishing State taxes, as above	\$13,297 36
Amount paid by county to the State, as above.....	7,271 01
Excess of benefit to county over amount paid the State	<u>\$6,026 35</u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	175
Total number of certificates in force April 30, 1896 (old law).....	173
Increase in number of certificates in force Over last year of old law.....	<u>2</u>

Net

WAYNE COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$15,305 40
Amount received for fines.....	607 00
Amount received for transfers (10).....	100 00
Total receipts	\$16,012 40
Paid rebates on cancelled certificates..	\$499 58
Paid fees of county treasurer on collections	480 37
Total fees and rebates.....	979 95
Net receipts	\$15,032 45
Of which two-thirds is paid cities and towns	\$10,021 63
Of which one-third is paid State.....	5,010 82
The county received, as above.....	\$10,021 63
The county's State tax is diminished .00463 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	18,269 08
Total net benefit to county	\$28,290 71
The benefit to county by diminishing State taxes, as above	\$18,269 08
Amount paid by county to the State, as above.....	5,010 82
Excess of benefit to county over amount paid the State	\$13,258 26

Comparative Statement.

Total number of certificates in force September 30, 1900.....	104
Total number of certificates in force April 30, 1896 (old law).....	128
Decrease in number of certificates in force from last year of old law.....	24
Net excise receipts for year ending September 30, 1900 as above	\$15,032 45

WESTCHESTER COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$229,860 79
Amount received for all-night permits (31).....	310 00
Amount received for fines.....	450 00
Amount received for transfers (111).....	1,110 00
Total receipts	<u>\$231,730 79</u>
Paid rebates on cancelled certificates..	\$15,736 94
Paid fees of county treasurer on collections	4,634 62
Total fees and rebates	<u>20,371 56</u>
Net receipts	<u>\$211,359 23</u>
Of which two-thirds is paid cities and towns	\$140,906 15
Of which one-third is paid State.....	70,453 08
The county received, as above.....	\$140,906 15
The county's State tax is diminished .02756 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	108,746 39
Total net benefit to county.....	<u>\$249,652 54</u>
The benefit to county by diminishing State taxes, as above	\$108,746 39
Amount paid by county to the State, as above.....	70,453 08
Excess of benefit to county over amount paid State	<u>\$38,293 31</u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	963
Total number of certificates in force April 30, 1896 (old law).....	882
Increase in number of certificates in force over last year of old law.....	<u>81</u>
Net excise receipts for year ending September 30, 1900.....	22

WYOMING COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates	\$10,405 00
Amount received for transfers (1).....	10 00
Total receipts	<u>\$10,415 00</u>
Paid rebates on cancelled certificates..	\$562 50
Paid fees of county treasurer on collections	312 45
Total fees and rebates	<u>874 95</u>
Net receipts	<u>\$9,540 05</u>
Of which two-thirds is paid cities and towns	\$6,360 03
Of which one-third is paid State.....	<u>3,180 02</u>
The county received, as above.....	\$6,360 03
The county's State tax is diminished .00274 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	10,811 51
Total net benefit to county.....	<u>\$17,171 54</u>
The benefit to county by diminishing State taxes, as above	\$10,811 51
Amount paid by county to the State, as above.....	<u>3,180 02</u>
Excess of benefit to county over amount paid State	<u>\$7,631 49</u>

Comparative Statement.

Total number of certificates in force September 30, 1900.....	80
Total number of certificates in force April 30, 1896 (old law)	<u>92</u>
Decrease in number of certificates in force from last year of old law.....	<u>12</u>

YATES COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates	\$5,614 59
Amount received for transfers (4).....	40 00
Total receipts	<u>\$5,654 59</u>
Paid rebates on cancelled certificates..	\$66 67
Paid fees of county treasurer on collections.	169 64
Total fees and rebates	<u>236 31</u>
Net receipts	<u>\$5,418 28</u>
Of which two-thirds is paid cities and towns	\$3,612 19
Of which one-third is paid State.....	<u>1,806 09</u>
The county received, as above.....	\$3,612 19
The county's State tax is diminished .00196 per cent. of \$3,945,805.17 (the State's share of the excise revenue) or	7,733 78
Total net benefit to county	<u>\$11,345 97</u>
The benefit to county by diminishing State taxes, as above	\$7,733 78
Amount paid by county to the State, as above.....	<u>1,806 09</u>
Excess of benefit to county over amount paid the State	<u>\$5,927. 69</u>

Comparative Statement.

Total number of certificates in force September 30, 1900	39
Total number of certificates in force April 30, 1896 (old law)	<u>41</u>
Decrease in number of certificates in force from last year of old law.....	<u>2</u>
Net excise receipts for year ending September 30,	

WYOMING COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates	\$10,405 00
Amount received for transfers (1).....	10 00
	<hr/>
Total receipts	\$10,415 00
Paid rebates on cancelled certificates..	\$562 50
Paid fees of county treasurer on col- lections	312 45
	<hr/>
Total fees and rebates	874 95
	<hr/>
Net receipts	\$9,540 05
	<hr/>
Of which two-thirds is paid cities and towns	\$6,360 03
Of which one-third is paid State.....	3,180 02
	<hr/>
The county received, as above.....	\$6,360 03
The county's State tax is diminished .00274 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or	10,811 51
	<hr/>
Total net benefit to county.....	\$17,171 54
	<hr/>
The benefit to county by diminishing State taxes, as above	\$10,811 51
Amount paid by county to the State, as above.....	3,180 02
	<hr/>
Excess of benefit to county over amount paid State	\$7,631 49
	<hr/>

Comparative Statement.

Total number of certificates in force Sep- tember 30, 1900.....	80
Total number of certificates in force April 30, 1896 (old law)	92
	<hr/>
Decrease in number of certificates in force from last year of old law.....	12
	<hr/>
Net excise receipts for year ending September 30,	

YATES COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates	\$5,614 59
Amount received for transfers (4).....	40 00
Total receipts	<u>\$5,654 59</u>
Paid rebates on cancelled certificates..	\$66 67
Paid fees of county treasurer on collections.	169 64
Total fees and rebates	<u>236 31</u>
Net receipts	<u>\$5,418 28</u>
Of which two-thirds is paid cities and towns	\$3,612 19
Of which one-third is paid State.....	<u>1,806 09</u>
The county received, as above.....	\$3,612 19
The county's State tax is diminished .00196 per cent. of \$3,945,805.17 (the State's share of the excise revenue) or	7,733 78
Total net benefit to county	<u>\$11,345 97</u>
The benefit to county by diminishing State taxes, as above	\$7,733 78
Amount paid by county to the State, as above.....	<u>1,806 09</u>
Excess of benefit to county over amount paid the State	<u>\$5,927 69</u>

Comparative Statement.

Total number of certificates in force September 30, 1900	39
Total number of certificates in force April 30, 1896 (old law)	<u>41</u>
Decrease in number of certificates in force from last year of old law.....	2

AMOUNTS RECEIVED BY STATE COMMISSIONER OF EXCISE.

From the issue and transfer of liquor tax certificates: to common carriers (subdivision 4) to beer bottlers (subdivision 5), and from penalties, etc.

For year ending September 30, 1900.

Subdivision 4	\$30,266 73
Subdivision 5	750 01
Transfer of subdivision 4 certificates.....	290 00
Penalties, etc.	34,031 27
	<hr/>
	\$65,338 01
Rebates on subdivision 4 certificates	11,006 64
	<hr/>
Net balance	<u>\$54,331 37</u>

EXCISE RECEIPTS IN THE STATE.

For year ending September 30, 1900.

Amount received from certificates, subdivisions 1, 2, 3 and 6.....	\$12,489,867 64
Amount received from certificates, subdivisions 4 and 5	31,016 74
Amount received from all-night permits.....	8,680 00
Amount received from fines and penalties.....	56,613 41
Amount received from transfers	36,780 00
	<hr/>
Total amount received	<u>\$12,622,957 79</u>

State's share, less rebates	\$3,945,805 17
Localities' share, less rebates	7,782,947 59
Amount paid county treasurers' fees.	55,758 54
Amount paid rebates	838,446 49
	<hr/>
Total payments	<u>\$12,622,957 79</u>

Number of certificates in force September 30, 1900:

ALBANY COUNTY.

TABLE

showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.			
Albany city.....	455	63	30	.....	548	62	6	68	393	57	30	.....	480	24	\$231,752 12
Albany town.....	8	.....	.....	.....	8	.....	.....	1	7	.....	.....	.....	7	.....	783 34
Albany village.....	19	.....	.....	.....	19	3	.....	3	16	.....	.....	.....	16	1	1,500 02
Albany village.....	17	.....	.....	.....	17	.....	.....	3	14	.....	.....	.....	14	.....	1,608 34
Albany village.....	130	21	4	.....	155	23	2	25	107	19	4	.....	130	3	45,674 19
Albany village.....	60	.....	.....	.....	60	14	.....	14	46	.....	.....	.....	46	1	5,560 02
Albany village.....	18	4	.....	.....	22	.....	.....	.....	18	4	.....	.....	22	.....	3,883 33
Albany village.....	15	1	.....	.....	16	.....	.....	.....	15	1	.....	.....	16	1	1,366 68
Albany village.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Albany village.....	11	.....	.....	.....	11	4	.....	4	7	.....	.....	.....	7	.....	941 67
Albany village.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	500 00
Albany village.....	62	19	1	.....	82	14	1	15	48	18	1	.....	67	3	24,817 49
Albany village.....	2	.....	.....	.....	2	1	.....	1	1	.....	.....	.....	1	.....	200 00
Total	802	108	35	.....	945	125	9	134	677	99	35	.....	811	33	\$318,577 20

* No license.

ALBANY COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.									
Albany city.....	\$240 00	\$231,992 12	\$2,319 92	\$15,408 30	\$17,728 22	\$214,263 90	\$71,421 80	\$149,843 60	\$41,820 24	\$184,663 84
Brooklyn.....	783 34	7 83	33 33	41 16	742 18	247 39	494 79	583 14	1,076 93
Brooklyn.....	10 00	1,510 02	15 10	175 00	190 10	1,319 92	439 97	879 95	2,433 48	3,813 38
Brooklyn.....	1,608 34	16 08	191 67	207 75	1,400 59	466 87	933 72	1,493 24	2,426 96
Brooklyn.....	30 00	45,704 19	457 04	3,829 09	4,286 13	41,418 06	13,806 02	27,612 04	7,871 14	35,483 18
Brooklyn.....	10 00	5,560 02	55 60	716 65	772 25	4,787 77	1,565 92	3,221 85	3,270 99	6,492 84
Brooklyn.....	3,883 33	38 83	.....	38 83	3,844 50	1,281 50	2,563 00	1,446 02	4,009 02
Brooklyn.....	10 00	1,376 68	13 77	.....	13 77	1,362 91	454 31	908 60	1,155 05	2,063 65
Brooklyn.....	410 02	410 02
Brooklyn.....	941 67	9 42	133 85	142 77	798 90	266 30	532 60	1,536 03	2,068 63
Brooklyn.....	500 00	5 00	.....	5 00	495 00	165 00	330 00	607 80	937 80
Brooklyn.....	30 00	24,847 49	248 48	2,162 46	2,410 94	22,436 55	7,478 85	14,957 70	2,867 42	17,825 12
Brooklyn.....	200 00	2 00	8 34	10 34	189 66	63 22	126 44	665 38	791 82
Total.....	\$330 00	\$318,907 20	\$3,189 07	\$22,658 19	\$25,847 26	\$293,059 94	\$97,686 65	\$195,373 29	\$66,158 90	\$261,532 19

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' area are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

ALLEGANY COUNTY.

TABLE

ing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

TOWNS.	NUMBER OF CERTIFICATES ISSUED.						Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.	Sub. 5.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.	Sub. 5.	Sub. 6.			
Adrian	6						6	2		2							4		\$450 00
Adrian	3						3	1		1							2		256 23
Adrian	4						4												300 00
Adrian	2						2												300 00
Adrian	3	1					4				3						3		310 67
Adrian	3						3				3	1					4		1,050 00
Adrian	5	3					8				5	3					8		425 00
Adrian	3	3					6			1		2					5		
Adrian	5						5												
Adrian	1						1												
Adrian	7	3					10				7	3					10		880 00
Adrian	7						7												
Adrian	1						1												
Adrian	2						2												
Adrian	1						1												
Adrian	7	3					10												
Adrian	27	5					32	4		4	23	5					28	6	4,500 00
Adrian	67	15	3				85	10	1	11	57	14	3				74	6	\$9,065 00

* No license.

BROOME COUNTY.

TABLE

April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

	NUMBER OF CERTIFICATES ISSUED.						Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.			Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.			Sub. 2.				Sub. 3.				Sub. 4.			Sub. 5.			
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.	Sub. 5.	Sub. 6.		Sub. 7.	Sub. 8.	Sub. 9.		Sub. 10.	Sub. 11.	Sub. 12.				
ter.....	3						3											\$208 24
rhamton city	141	19	16				176	28	1		27				169	17		48,742 89
rhamton	1						1								1			100 00
nango ^e																		
naville	7	1					8	1	1		2				6			575 01
king ^e																		
inson ^e																		
son ^e																		
twood ^e	2						2								2			200 00
ne ^e																		
tieoke																		
ford	9	1	3				12	1			1				12	1		1,498 34
ela	5						4								5			500 00

BROOME COUNTY—(Concluded).

S AND WNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on sur- rendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by dimin- ished State tax.	Total benefit to localities.
	All night permits.	Trans- fers.									
.....	\$208 34	84 16	.....	84 16	\$204 18	888 06	\$136 12	\$461 42	\$327 54
ton city	\$170 00	49,912 98	998 25	.....	5,131 53	44,731 38	14,927 12	29,854 24	15,076 67	44,930 91
ton	100 00	2 00	.....	2 00	98 00	32 67	65 33	294 14	269 47
5	575 01	11 50	83 88	94 88	480 18	160 06	320 12	531 22	531 22
6	267 06	1,187 18
7	428 28	428 28
8	311 54	311 54
9	395 78	389 78
10	465 26	465 26
11	200 00	4 00	.....	4 00	196 00	65 33	130 67	485 19	615 83
12	371 34	371 34
13	155 37	185 37
14	1,508 34	30 17	.....	30 17	1,478 17	492 72	985 44	954 29	1,939 72
15	10 00	500 00	10 00	.....	18 34	481 66	160 55	321 11	482 02	803 13
16	30 00	2,938 33	58 77	108 53	167 10	2,771 23	923 74	1,847 49	1,602 37	3,449 86
17	526 96	526 96
18	305 00	6 10	58 33	64 43	240 57	80 19	160 38	844 68	1,005 08
19	\$56,247 91	\$1,124 95	\$4,391 61	\$5,516 56	\$50,731 35	\$16,910 45	\$33,820 90	\$24,183 55	\$58,004 45

* No license.

county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' re computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

CATTARAUGUS COUNTY.

TABLE

e number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
.....	21	1	.....	.....	22	3	.....	3	18	1	.....	.....	19	.....	\$2,816 67
.....	16	.....	.....	.....	16	1	.....	1	5	.....	.....	.....	5	.....	600 00
.....	.....	.....	.....	.....	.....	.....	.....	.....	15	.....	.....	.....	15	1	1,358 33
.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	3	.....	.....	.....	3	.....	300 00
.....	1	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	100 00
.....	10	2	.....	.....	12	2	.....	2	8	2	.....	.....	10	.....	1,033 33
.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	183 34
.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
.....
.....
.....	7	.....	1	.....	8	1	.....	1	6	.....	1	.....	7	1	663 33
.....
.....
.....	48	7	.....	.....	55	4	.....	4	44	7	.....	.....	51	6	14,275 00
.....	11	2	.....	.....	13	1	.....	1	10	2	.....	.....	12	.....	2,008 33
.....	3	1	.....	.....	4	.....	.....	.....	3	1	.....	.....	4	.....	350 00
.....
.....	9	4	1	.....	14	1	.....	1	8	4	1	.....	13	.....	1,955 00
.....	2	.....	.....	.....	2	.....	.....	.....	5	.....	.....	.....	2	.....	10 00
.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	815 06
.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	200 00
.....	32	8	1	.....	41	6	.....	6	26	8	1	.....	35	2	6,165 42
.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
.....	3	.....	.....	.....	3	1	.....	1	2	.....	.....	.....	2	.....	300 00
.....	181	25	8	.....	214	21	.....	21	100	25	8	.....	193	11	\$33,333 75

* No license.

CATTARAUGUS COUNTY—(Concluded).

*** No license.**

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

CHAUTAUQUA COUNTY.

TABLE

g the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.					NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Light *	7				7	4			4	3				3		\$600 00	
te *	2	2			4		1		1	2	1			3		300 00	
uqua	10	1			11	1	1		2	9				9		1,025 01	
Creek	2	2			4					2	2			4		275 00	
k city.	49	4	3		56	3	1		4	46	3	3		52	10	17,023 31	
k	1				1					1				1		100 00	
k	4				4	3			3	1				1		391 67	
on *	10		1		11	3	1		3	7		1		8	1	830 01	
Creek *																	
ry *	8		4		12					8				12		1,120 00	
own city.	56	7	11		74	4	1		5	52	6	11		69	16	19,505 85	
ne *																	
	9	2			11	2			2	7				9	1	1,510 00	
id	8	2			10	1	1		2	7	1		2	8		775 01	
			2		2									2		10 00	
n *																	
n *																	
n *																	
va.	1				1					1				1		100 00	
id	14	5			19	2			2	12	5			17		2,725 00	
al	181	23	23		227	23	5		28	158	18	23		199	98	\$46,290 86	

* No license.

CHAUTAUQUA COUNTY—(Concluded).

TOWNS AND LOCALITIES.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on sur- rendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by dimin- ished State tax.	Total benefit to localities.
	All rights permits.	Trans- fers.									
Light ¹	\$600 00	\$12 00	\$158 83	\$170 33	\$429 67	\$113 22	\$286 45	\$194 46	\$194 46
".....	580 67	580 67
tie.....	300 00	6 00	41 67	47 67	952 33	54 11	168 22	296 15	296 15
qua.....	1,025 01	20 50	83 33	103 83	921 18	307 04	614 12	284 63	443 85
Creek.....	275 00	5 50	.....	5 50	269 50	89 83	179 67	1,000 22	1,711 84
".....	17,123 81	342 47	670 82	1,013 29	16,110 02	5,370 01	10,740 01	301 59	481 20
city.....	100 00	7 83	150 00	157 83	235 64	77 95	155 89	283 52	283 52
".....	391 67	17 80	124 96	182 79	747 23	249 07	498 15	1,825 66	12,631 00
".....	890 01	.....	.....	.....	.....	.....	.....	.....	.....
on ²
".....
Creek ³
er.....	1,120 00	22 40	.....	22 40	1,097 60	365 87	731 73	1,162 17	1,893 90
ly ⁴	19,745 85	394 92	579 15	974 07	18,771 78	6,257 26	12,514 52	763 52	763 52
own city.....	6,399 91	18,914 43
me ⁵	165 12	165 12
".....	238 12	238 12
le.....	358 63	358 63
et.....	1,520 00	30 40	100 00	130 40	1,389 60	433 20	956 40	1,482 38	2,408 78
nd.....	775 01	15 50	79 16	94 66	680 35	226 78	453 57	820 75	1,442 84
".....	60 00	1 20	.....	1 20	58 80	19 60	39 20	711 39	859 95
lan ⁶	466 71	466 71
an ⁷	429 51	429 51
an ⁸	100 00	2 00	.....	2 00	98 00	32 67	65 33	273 30	338 63
on ⁹	2,725 00	54 50	116 66	171 16	2,553 84	851 28	1,002 56	1,163 33	2,865 89
old.....
tal.....	\$30 00	\$230 00	\$16,750 86	\$935 02	\$2,104 11	\$3,039 13	\$13,711 73	\$14,570 58	\$29,141 15	\$22,379 35	\$51,470 50

* No license.

he county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' s are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

CHEMUNG COUNTY.

TABLE

showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Issued.					Surrendered.			Surrendered.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Abland	4		1		5	1		1	3		1		4		\$405 00
Adwin*	1		1		2				1				2	2	105 00
Alfata															
Alfata	3				3				3				3		300 00
Chemung	179	8	12		199	22	22	22	157	8	12		177	11	61,331 58
Alfata	5	1			6	1	1	1	4	1			5	1	675 00
Alfata															
Alfata	20		1		21	4	4	4	16		1		17	1	3,221 66
Alfata	6		6		6				6		6		6		533 33
Alfata	2		1		3				2		1		3		205 00
Alfata															
Total	220	9	16		245	28	28	28	192	9	16		217	15	\$60,776 57

* No license.

CHEMUNG COUNTY—(Concluded).

TOWNS AND LOCALITIES.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount, treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.								
Adrian	\$405 00	\$8 10	\$41 67	\$49 77	\$355 23	\$118 41	\$236 82	\$300 73
Altoona	125 00	2 50	.....	2 50	122 50	40 83	81 67	150 07
Angora	300 00	8 00	.....	8 00	234 80	88 00	146 80	823 66
Ashtabula	61,441 58	1,228 83	3,499 84	4,728 17	56,712 81	18,904 27	37,808 54	233 68
Barberton	685 00	13 70	66 67	80 57	604 63	201 54	403 09	943 76
Beaumont	40,800 23
Bethesda	3,231 66	64 63	200 01	264 64	2,967 02	939 01	1,978 01	877 84
Bethesda	533 33	10 67	.....	10 67	522 66	174 22	348 44	248 00
Bethesda	205 00	4 10	.....	4 10	200 90	66 97	133 93	2,396 02
Bethesda	1,060 90
Bethesda	453 43
Bethesda	525 01
Total	\$150 00	.....	\$66,926 57	\$1,836 53	\$3,808 26	\$5,146 82	\$61,779 75	\$20,593 25	\$41,186 50	\$59,097 23

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

CHENANGO COUNTY.

TABLE

g the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Bridge.	5				5	1		1	4				4		\$450 00
Windsor.	3		2		5				3		2		5		310 00
Windsor.															
Windsor.															
Windsor.	10	2			12	3		3	7	2			9	1	983 34
Windsor.	4				4	1		1	3				3		350 00
Windsor.															
Windsor.	9		3		12	4		4	5		3		8		806 68
Windsor.	22	5			27	3		3	19	5			24	1	6,116 67
Windsor.	4	1			5	1		2	3				3		366 67
Windsor.	10	2			12				10	2			12		1,833 34
Windsor.															
Windsor.															
Windsor.															
Windsor.															
Windsor.	10	3			13		1	1	10	2			12		1,150 00
Windsor.	1				2				1		1		2		105 00
Windsor.															
Total.	78	13	6		97	13	2	15	65	11	6		82	2	\$12,471 70

*No license.

[illegible]

*** No license.**

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

TABLE

April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

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CLINTON COUNTY—(Concluded).

TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on certificates rendered.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Acworth	4,500 00	15 00	.....	15 00	4,485 00	161 67	323 33	585 21	908 54
Brook	1,383 84	41 80	358 33	100 13	1,282 21	431 07	863 14	366 16	495 49
Clinton	4,079 19	122 38	533 33	665 71	3,423 48	1,141 16	2,282 32	796 27	1,093 64
.....	3,078 59
.....	444 98
.....	222 83
.....	1,073 81	32 20	166 67	198 87	874 47	291 49	582 98	130 84	713 82
.....	400 00	12 00	.....	12 00	388 00	129 33	258 67	267 74	287 74
.....	625 11
.....	17,516 68	525 50	2,441 67	2,967 17	14,549 51	4,849 83	9,699 68	574 84	574 84
.....	11,652 90
.....	220 51
.....	243 43
Total	\$25,162 55	\$754 88	\$3,200 00	\$3,954 88	\$21,207 67	\$7,069 22	\$14,138 45	\$6,509 44	\$20,647 89

*No license.

A county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

COLUMBIA COUNTY.

TABLE

g the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1890, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.			
Albany	3				3				3				3		\$300 00
Albany	9	1			10	1		1	8	1			9		850 01
Albany	12	1	3		16	2	1	3	10		3		13		1,265 01
Albany	11				12	1		1	10				11		1,488 33
Albany	2				2				2				2		200 00
Albany	12				12	3		3	9				9		983 34
Albany	2				2				2				2		200 00
Albany	3				3				3				3		300 00
Albany	13				13	2		2	11				11		1,891 67
Albany	8				8	4		4	4				4		700 00
Albany	6				6				5				6		505 00
Albany	62	14	3		79	5	1	6	57	13	3		73		19,069 17
Albany	15	1	1		17	4		4	11	1	1		13		2,121 67
Albany	6				6				6				6		600 00
Albany	7				7	2		2	5				5		658 33
Albany	10				10	1		1	9				9		900 00
Albany	11				11	1		1	10				10		1,083 23
Albany	1				1				1				1		100 00
Albany	192	17	8	1	218	26	2	28	166	15	8	1	190		\$33,215 86

* No license.

COLUMBIA COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Fines.									
noram.....	\$300 00	\$6 00	.....	\$6 00	\$394 00	\$98 00	\$196 00	\$584 11	\$780 11
utlarita.....	86 34	25 34	824 67	274 50	549 78	230 38	230 38
uuan.....	850 01	17 00	187 92	228 23	1,041 79	347 26	694 53	617 87	1,167 65
uham.....	1,245 01	25 80	8 34	28 11	1,450 22	433 40	966 82	1,776 43	2,470 96
avack.....	1,488 33	29 77	.....	4 00	1,596 00	65 33	180 67	1,690 49	2,457 81
erunt.....	200 00	4 00	.....	4 00	186 00	.....	.....	457 65	1,588 32
plate.....	983 84	19 67	135 00	144 67	838 67	279 56	559 11	709 93	1,399 04
allatin.....	200 00	4 00	.....	4 00	196 00	65 33	130 67	282 23	1,392 90
armantown.....	300 00	6 00	.....	6 00	294 00	98 00	196 00	447 80	643 80
hent.....	1,891 67	37 83	183 33	221 16	1,670 51	558 84	1,113 67	1,873 27	2,485 94
reenport.....	700 00	14 00	258 33	272 33	1,427 67	142 56	285 11	1,482 94	2,778 05
illedale.....	505 00	10 10	.....	10 10	494 90	164 97	329 93	416 07	746 00
udson city.....	19,089 17	381 38	616 67	998 05	18,071 12	6,023 71	12,047 41	3,271 55	15,318 96
underhook.....	2,131 67	42 43	216 67	259 10	1,862 57	620 86	1,241 71	1,437 11	2,668 82
ivingston.....	600 00	12 00	.....	12 00	588 00	196 00	392 00	660 49	1,052 49
ew Lebanon.....	658 83	13 17	66 67	79 84	578 49	193 83	385 66	374 41	1,790 10
lockport.....	900 00	18 00	75 00	93 00	807 00	269 00	538 00	700 01	1,538 01
lyvesant.....	1,063 33	27 67	.....	30 01	1,058 32	351 10	702 22	933 62	1,686 84
agkanick.....	100 00	2 00	.....	2 00	98 00	32 67	65 33	222 99	288 32
Total.....	\$33,215 86	\$664 32	\$1,764 61	\$2,428 93	\$30,786 93	\$10,292 31	\$20,524 62	\$16,648 36	\$37,173 00

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

CORTLAND COUNTY—(Concluded).

TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Andover	\$383 34	\$7 67	.....	\$7 67	\$375 67	\$125 22	\$250 45	\$212 99	\$212 99
Andover	3,235 00	97 05	.....	97 05	2,137 35	1,045 99	2,091 96	3,884 15	6,226 56
Andover	100 00	3 00	.....	3 00	97 00	82 33	64 67	343 41	408 08
Andover	179 09	179 09
Andover	191 24	191 24
Andover	1,405 00	42 15	.....	42 15	1,362 85	454 29	908 56	1,492 49	2,401 05
Andover	161 72	161 72
Andover	510 00	15 30	.....	15 30	494 70	164 90	329 80	469 93	798 73
Andover	183 34	5 50	.....	5 50	177 84	59 28	118 56	355 94	504 50
Andover	200 00	6 00	.....	6 00	194 00	64 67	129 33	194 82	323 65
Andover	172 04	172 04
Andover	250 00	7 50	.....	7 50	242 50	80 83	161 67	384 32	554 00
Andover	373 73	373 73
Andover	200 00	6 00	.....	6 00	194 00	56 33	112 67	178 90	291 57
Andover	\$4,600 00	\$190 17	\$25 00	\$215 17	\$6,251 51	\$3,083 24	\$4,167 67	\$8,797 60	\$12,965 27

* No license.

† Cortland city erected March 16, 1900, from town of Cortlandville.

be county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' share computed from the superintenders' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

DUTCHESS COUNTY.

TABLE

g the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1890, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

TOWNS AND VILLAGES.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.			
Albany	7	—	1	—	8	1	—	1	6	—	1	—	7	—	\$521 68
Albany	4	—	—	—	4	—	—	—	4	—	—	—	4	—	400 00
Albany	8	2	—	—	10	—	—	—	8	2	—	—	10	—	420 83
Albany	9	—	—	—	9	1	—	1	8	—	—	—	8	—	783 33
Albany	69	7	6	—	82	8	—	8	61	7	6	—	74	8	12,488 83
Albany	15	1	—	—	16	4	—	4	11	1	—	—	12	2	1,368 33
Albany	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Albany	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Albany	11	—	—	—	11	—	—	—	11	—	—	—	11	—	960 01
Albany	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Albany	5	1	—	—	6	1	—	1	4	1	—	—	5	—	560 00
Albany	116	17	5	—	137	19	2	21	96	15	5	—	116	5	39,824 94
Albany	38	2	—	—	40	9	—	9	29	2	—	—	31	1	4,986 70
Albany	18	4	—	—	22	4	—	4	14	4	—	—	18	—	2,399 99
Albany	16	2	1	—	19	2	—	2	14	2	1	—	17	—	2,563 84
Albany	4	—	—	—	4	1	—	1	3	—	—	—	3	—	400 00
Albany	3	—	—	—	3	—	—	—	3	—	—	—	3	—	300 00
Albany	16	2	—	—	18	2	—	2	14	2	—	—	16	—	2,450 00
Albany	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Albany	388	38	13	—	389	52	2	54	286	38	13	—	385	11	\$70,327 48

* No license.

DUTCHESS COUNTY—(Concluded).

TAXES AND DUTIES.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on sur- rendered certificates.	Total amount, treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by dimin- ished State tax.	Total benefit to localities.
	All night permits.	Trans- fers.									
in	\$321 68	\$10 43	\$33 33	\$42 76	\$177 92	\$159 31	\$318 61	\$1,006 66	\$1,325 27
.....	400 00	8 00	.....	8 00	332 00	130 67	261 33	478 65	739 98
.....	607 35	607 35
.....	810 39	1,085 34
.....	837 93	1,299 71
.....	3,541 11	11,181 52
.....	1,749 53	2,516 70
.....	682 33	682 33
.....	396 56	396 56
.....	1,093 53	1,716 20
.....	1,304 43	1,304 43
.....	569 66	923 44
.....	714 00	714 00
.....	9,509 56	23,876 56
.....	2,133 84	5,035 28
.....	2,019 50	3,387 49
.....	1,966 89	3,602 72
.....	843 77	1,137 10
.....	396 31	592 31
.....	1,469 36	2,981 14
.....	1,242 31	1,242 31
.....	\$33,375 67	\$75,707 74
.....	\$42,432 07	.....

*No license.

county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' re computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

ERIE COUNTY.

TABLE

owing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Aden.....	21	2			21	5		5	16				16		\$1,883 33
Alberst.....	37				39	4		4	33				34	1	8,558 86
Arora.....	11		1		12	1		1	10		1		11		1,821 67
Bacon.....	4				4				4				4		400 00
Bedford.....	6				6	2		2							518 67
Birmingham.....	2,033	87	51		2,171	479	11	490	1,554	76	51		1,681	258	910,695 48
Black City.....	84				84	13		13	71				71	1	7,333 96
Blackmore.....	14				14	1		1	13				13		1,308 34
Blackmore.....	4	1			5				4	1			5		433 33
Blackmore.....	14				14	4		4	10				10		1,708 33
Blackmore.....	6				6				6				6	1	1,116 67
Blackmore.....	4				4				4				4		400 00
Blackmore.....	13				13	1		1	12				12		508 34
Blackmore.....	10	1			11	1		1	9	1			10		1,183 33
Blackmore.....	10				10	7		7	3				3		900 01
Blackmore.....	41	3			44	9	1	10	32	2			34	1	9,666 68
Blackmore.....	4				4				4				4		5,520 84
Blackmore.....	103	3	1		107	16		16	87	3	1		91	3	400 00
Blackmore.....															17,715 43
Blackmore.....	12	1			13	2		2	10	1			11		2,341 66
Blackmore.....	12		1		13	2		2	10		1		11	1	1,113 33
Blackmore.....	4				4	1		1	8				3		400 00
Blackmore.....	78	3	3		84	23		23	55	3	3		61	4	18,698 33
Blackmore.....	3				3				3				3		300 00
Blackmore.....	60				60	12		12	48				48		5,483 36
Total.....	2,594	101	57		2,752	583	13	596	2,011	88	57		2,156	270	\$986,506 83

*No license.

STATE COMMISSIONER OF EXCISE.

169

ERIE COUNTY—(Concluded).

AND T.S.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on sur- rendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by dimi- nished State tax.	Total benefit to localities.
	All night permits.	Trans- fers.									
.....	\$1,883 33	.....	\$208 33	\$208 33	\$1,675 00	\$558 33	\$1,116 67	\$1,340 28	\$2,456 95
.....	3,368 86	.....	199 99	199 99	3,168 87	1,056 12	2,112 25	2,037 43	4,149 68
.....	1,821 67	.....	33 33	33 33	1,788 34	596 11	1,192 23	1,163 65	2,355 88
.....	400 00	.....	.....	.....	400 00	133 33	266 67	340 89	607 56
.....	516 67	.....	75 00	75 00	441 67	147 22	294 45	552 48	846 93
.....	917,505 46	.....	116,450 21	116,450 21	801,055 25	267,018 42	534,036 83	176,387 92	710,374 75
.....	7,343 36	.....	583 32	583 32	6,760 04	2,253 35	4,506 69	3,290 19	7,726 88
.....	1,308 34	.....	33 33	33 33	1,275 01	425 00	850 01	1,186 48	2,036 49
.....	433 33	.....	.....	.....	433 33	144 45	288 88	337 58	626 46
.....	1,708 33	.....	333 33	333 33	1,375 00	458 33	916 67	898 28	1,815 95
.....	1,126 67	.....	.....	.....	1,126 67	375 56	751 11	1,270 63	2,021 74
.....	400 00	.....	.....	.....	400 00	133 33	266 67	340 89	607 56
.....	508 34	.....	.....	.....	508 34	169 45	338 89	375 78	714 67
.....	1,183 33	.....	58 33	58 33	1,125 00	375 00	750 00	873 11	1,623 11
.....	900 01	.....	41 67	41 67	858 34	296 11	562 23	1,108 21	1,678 41
.....	966 68	.....	400 00	400 00	566 68	188 89	377 79	748 46	1,124 25
.....	5,530 81	.....	464 59	464 59	5,066 22	1,688 75	3,377 50	2,163 84	5,540 84
.....	400 00	.....	.....	.....	400 00	133 33	266 67	340 89	607 56
.....	17,745 43	.....	1,675 01	1,675 01	16,070 42	5,558 81	10,511 61	2,341 10	13,051 71
.....	2,841 66	.....	275 00	275 00	2,566 66	883 89	1,682 77	1,474 35	3,157 12
.....	1,123 33	.....	125 00	125 00	998 33	332 78	665 55	743 74	1,409 29
.....	400 00	.....	8 34	8 34	391 66	136 55	255 11	588 48	1,049 59
.....	18,738 33	.....	3,325 00	3,325 00	15,413 33	5,137 78	10,275 55	5,682 41	15,958 19
.....	300 00	.....	.....	.....	300 00	110 00	190 00	200 00	390 00
.....	5,483 36	.....	500 01	500 01	4,983 35	1,661 12	3,322 23	1,816 23	5,138 46
.....	\$4,130 00	\$2,700 00	\$100 00	\$100 00	\$368,647 04	\$289,549 01	\$579,098 03	\$208,514 89	\$787,612 92

* No license.

County's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

ESSEX COUNTY.

TABLE

owing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Westerfield.....	10	2			12	4		4	6	2			8		\$1,708 33
Wenham.....	11				11	4		4	7				7		841 06
Woburn.....	5	1			6	2		2	3	1			4		441 06
Worcester.....	2				2										
Wrentham.....	7				7	2		2	2				2		158 33
Wrentham.....									5				5		683 33
Wrentham.....	6	1			7	1		1	5	1			6		591 67
Wrentham.....	17	2	1		20	2		2	15	2	1		18		3,107 08
Wrentham.....	3				3				3				3		225 00
Wrentham.....	8		2		10	4		4	4		2		6	2	743 34
Wrentham.....	4	1			5	2		2	2	1			3		391 67
Wrentham.....	2				2				2				2		205 00
Wrentham.....	5		1		6	3		3	2		1		3		475 00
Wrentham.....	15	4			19	3		3	12	4			16	1	2,550 00
Wrentham.....	2		2		4				2				2		10 00
Wrentham.....														1	202 50
Total	97	11	6	1	115	27		27	70	11	6	1	88	4	\$12,324 57

* No license.

FRANKLIN COUNTY—(Concluded).

TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Ant.		\$50 00	\$100 00	\$2,964 59	\$88 94	\$489 58	\$578 52	\$2,386 07	\$795 36	\$1,590 71	\$376 31	\$1,967 02
B.											423 81	423 81
C.											322 64	322 64
D.				505 00	15 15		15 15	489 85	163 28	326 57	275 71	602 28
E.											80 90	80 90
F.				141 00	4 25		4 25	137 41	45 80	91 61	193 23	284 84
G.											358 75	358 75
H.											631 78	631 78
I.				50 00	1 50		1 50	48 50	16 17	32 33	194 78	194 78
J.											214 00	214 00
K.											84 39	84 39
L.											375 06	375 06
M.				708 34	21 25	56 33	79 58	628 76	209 58	419 18	282 97	702 15
N.				3,176 70	95 30	391 65	486 95	2,689 75	896 58	1,793 17	2,382 96	2,382 96
O.				4,452 08	133 56	285 42	418 98	4,033 10	1,844 37	2,688 73	2,223 43	4,912 16
P.											497 94	497 94
Q.				586 67	17 00	241 67	288 67	308 00	102 67	205 33	199 92	405 25
R.				600 00	18 00			582 00	194 00	388 00	175 87	563 87
S.											151 42	151 42
T.				\$13,166 04	\$394 95	\$ 1,466 65	\$1,861 60	\$11,303 44	\$3,767 81	\$7,536 63	\$7,653 52	\$15,189 15

*No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' share are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1909.

FULTON COUNTY.

TABLE

showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Leester.....	3	.....	.....	.....	3	2	.....	2	.....	.....	.....	1	.....	\$250 00
Roadabin.....	5	2	.....	.....	7	1	.....	1	.....	.....	.....	6	.....	583 34
Waga.....	5	.....	.....	.....	5	2	.....	2	.....	.....	.....	3	.....	441 67
Pharrah.....	5	.....	.....	.....	5	.....	.....	.....	.....	.....	.....	5	.....	500 00
Overville city.....	58	4	13	.....	75	6	2	8	.....	13	.....	67	9	19,351 22
Shutown city.....	32	4	2	.....	38	4	1	5	.....	3	.....	34	5	9,435 00
Shutown.....	21	.....	.....	.....	21	6	.....	6	.....	.....	.....	15	1	1,725 00
Asfield.....	.....	.....	.....	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	.....
Orhampton.....	15	.....	2	.....	17	3	.....	3	.....	2	.....	14	.....	1,210 02
Prunhelm.....	1	.....	.....	.....	1	.....	.....	1	.....	.....	.....	1	.....	50 00
Irth.....	2	.....	.....	.....	2	.....	.....	.....	.....	.....	.....	2	.....	200 00
Railford.....	2	.....	.....	.....	2	1	.....	1	.....	.....	.....	1	.....	191 67
Total.....	150	10	17	.....	177	25	8	28	.....	7	17	149	15	\$33,937 92

* No license.

FULTON COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		County treasurer's fees.	Rebates paid on sur-rendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by dimin-ished State tax.	* Total benefit to localities.
	All night permits.	Trans-fers.								
Bleeker.....	\$5 00	\$133 34	\$133 34	\$111 66	\$37 22	\$74 44	\$39 90	\$114 34
Broadblin.....	11 67	58 33	70 00	513 34	171 12	342 22	330 92	673 14
Cargis.....	8 83	133 33	142 16	299 51	98 84	199 67	39 85	239 53
Ephratah.....	10 00	.....	10 00	490 00	163 33	326 67	269 74	596 41
Glensville city.....	388 83	1,267 49	1,676 32	17,764 90	5,921 63	11,843 27	4,319 18	16,192 45
Johnstown city.....	189 70	575 00	764 70	8,730 30	2,906 77	5,813 53	2,966 24	8,779 77
Johnstown.....	35 70	275 01	310 71	1,474 29	491 43	982 86	694 70	1,677 56
Mayfield.....	331 06	331 06
Northampton.....	230 00	28 80	125 00	163 80	1,266 22	428 74	837 48	269 68	1,127 16
Oppehahelm.....	1 00	.....	1 00	49 00	16 33	32 67	280 81	293 48
Park.....	4 00	.....	4 00	196 00	63 33	132 67	202 21	332 88
Stratford.....	3 33	58 33	62 16	129 51	43 17	86 34	58 50	144 84
Total.....	\$150 00	\$687 36	\$2,645 83	\$3,333 19	\$31,034 73	\$10,314 91	\$20,689 82	\$9,862 79	\$30,553 61

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners Annual Report of 1899.

GENESEE COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

TIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.					NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 1.	Sub. 2.		Sub. 3.	Sub. 6.					
Jamaica	3				3					3			3			\$208 34	
Canandaigua	5				5			2		2			3			400 01	
Canastota	46	4	1		51	3		3	43	4	1		48	10		12,171 67	
Canastota																	
Canastota	3				4												
Canastota	5				5			2					3			213 34	
Canastota	1				1											433 33	
Canastota	11	2	3		16	3		3	8	2	3		13			100 00	
Canastota	3	1			4											2,144 16	
Canastota	1				1			2	1	1			4			350 00	
Canastota	8				8	2		2	6				6			100 00	
Canastota	3				3			1	2				2			708 34	
Canastota																200 01	
Total	89	7	5		101	13		13	76	7	5		88	10		\$17,029 20	

*No license.

GENESEE COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount, treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Alabama	\$208 34	\$6 25	.....	\$6 25	\$262 09	\$67 36	\$134 73	\$739 62	\$874 35
Alexander	200 01	12 00	\$100 01	112 01	288 00	96 00	192 00	727 15	919 15
Alvina	\$100 00	.....	12,271 67	368 13	675 00	1,013 15	11,228 52	3,742 84	7,485 68	5,233 80	12,719 48
Argon*	770 61	770 61
Arthon*	541 57	541 57
Arvon	213 34	6 40	.....	6 40	206 94	68 98	137 96	900 44	1,028 40
Astoria	433 33	13 00	86 67	79 67	353 66	117 89	235 77	1,139 47	1,375 24
Atkinson	100 00	3 00	.....	3 00	97 00	32 33	64 67	787 39	852 06
Atkinson	2,144 16	64 32	.....	380 99	1,763 17	587 72	1,175 45	2,445 84	3,621 29
Avery	350 00	10 50	.....	10 50	339 50	113 17	226 33	518 48	744 81
Avon	100 00	3 00	.....	3 00	97 00	32 33	64 67	838 90	903 57
Avon	708 34	21 25	158 34	179 59	528 75	176 25	352 50	887 17	1,239 67
Bedford	200 01	6 00	91 67	97 67	102 34	34 12	68 22	957 14	1,025 36
Total	\$100 00	.....	\$17,129 20	\$513 87	\$1,408 36	\$1,922 23	\$15,206 97	\$5,065 99	\$10,137 98	\$16,480 58	\$26,628 56

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

GREENE COUNTY.

TABLE

ing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.			Total number in force.	Number of transfers.	Amount received from certificates.	
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.				Sub. 6.
and*	7				7				7			7		\$700 00	
de	20	3			23	10		10	10	3		13		1,974 99	
dill	42		5		47	10		10	32		5	37		6,568 82	
ackie	14		2		16				14		2	16		2,460 00	
am	9				9	2		2	7			7		783 34	
aville			1		1						1	1		5 00	
ette															
er	35	4	2	1	42	23	2	25	12	2	2	17	2	3,415 00	
tt*															
gton	4				4	2		2	2			2		383 83	
Baltimore	4				4				4			4		183 33	
aville	4				4				4			4		400 00	
tham*															
Total	139	7	10	1	157	47	2	49	92	5	10	1	108	2	\$16,863 31

* No license.

All night permits.	Transfers.		Fines.	Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
.....	\$700 00	\$21 00	.....	\$21 00	\$679 00	\$226 33	.....	\$153 03	\$153 03
.....	1,974 89	59 25	.....	584 25	1,390 74	.....	827 16	836 83	1,289 30
.....	6,758 32	202 75	\$525 00	686 07	3,872 25	1,857 42	3,914 83	432 52	1,409 68
.....	\$200 00	.....	2,460 00	73 80	683 32	73 80	2,386 20	785 40	1,590 80	2,884 80	6,899 63
.....	783 84	23 50	100 00	123 50	659 84	219 95	439 89	1,602 68	3,193 48
.....	5 00	15	.....	15	4 85	1 61	3 24	539 77	979 66
.....	581 72	584 96
.....	3,435 00	103 05	1,329 16	1,432 21	2,002 79	667 60	1,335 19	608 51	68 55
.....	143 73	1,943 73
.....	383 33	11 50	58 84	69 84	313 49	104 50	208 99	143 73	462 22
.....	183 33	5 50	.....	5 50	177 83	59 28	118 55	353 23	839 21
.....	400 00	12 00	.....	12 00	388 00	129 33	258 67	820 66	394 44
.....	135 77	374 80
.....	374 80	374 80
.....	\$17,083 31	\$512 50	\$2,695 82	\$3,208 32	\$13,874 99	\$4,625 00	\$9,249 99	\$9,586 63	\$18,836 62

* No license.

nty's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

HAMILTON COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

TOWNS AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Adrian	4				4	1		1	3						\$358 33
Beaumont	3				3	1		1	2						300 00
Clinton Lake	11				11	2		2	9					1	966 67
East Pleasant	5				5	1		1	4						475 00
Grand Lake	9				9	4		4	5						849 99
Greenhouse	3				3	1		1	2						291 67
Hamlet	2				2				2						108 34
Total	37				37	10		10	27				27	1	\$3,350 00

HAMILTON COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Arletta.....	\$358 33	\$10 75	\$41 67	\$52 42	\$305 91	\$101 97	\$203 94	\$326 74	\$330 68
Beeson.....	70 21	70 21
One.....	300 00	9 00	58 33	67 33	239 67	77 56	155 11	40 79	195 90
Indian Lake.....	976 67	29 30	118 66	145 96	830 71	276 90	553 81	249 28	803 07
Lake Pleasant.....	\$10 00	.....	475 00	14 25	33 33	47 58	427 42	142 47	284 95	242 37	527 32
Big Lake.....	849 99	25 50	200 00	225 50	624 49	208 17	416 32	452 99	869 31
Orchard.....	291 67	8 75	58 33	67 08	224 59	74 86	149 73	284 63	434 36
Ellis.....	108 34	3 25	.....	3 25	105 09	35 03	70 06	187 21	257 27
Total.....	\$10 00	.....	\$3,360 00	\$100 86	\$508 32	\$609 12	\$2,750 88	\$916 96	\$1,833 92	\$1,854 20	\$3,688 12

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

HERKIMER COUNTY.

TABLE

ing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.					NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Albany.....	3	3			3	1			1	3				3		\$300 00	
Andover.....	2	2			2	1			1	1				1		200 00	
Ballston.....	2	2			2					2				2		200 00	
Barre.....	19	1			20	4			4	15	1			16	1	3,174 99	
Bennington.....	34	7			41	5			5	29	7			36	2	6,464 58	
Berkshire.....	23	4			27	1			1	22	4			26	4	6,700 00	
Berkshire.....	2	2			2					2				2		200 00	
Berkshire.....	57	6			63	9			9	48	6			54	2	200 00	
Berkshire.....	3	3			3	1			1	2				2		16,425 00	
Berkshire.....	16	1			18	5			5	11	1			13	2	216 67	
Berkshire.....	9	1			10	2			2	7	1			8	8	2,663 34	
Berkshire.....	2	2			2					2				2	2	858 34	
Berkshire.....	8	8			8	1			1	7				7	7	200 00	
Berkshire.....	5	5			5	5			5	5				5	5	333 34	
Berkshire.....	4	4			4					4				4	4	500 00	
Berkshire.....	2	2			2	1			1	1				1	1	816 67	
Berkshire.....	15	1			16	8			8	7				7	7	1,404 17	
Berkshire.....	5	5			5	2			2	3				3	3	500 00	
Berkshire.....	3	3			4					3	1			4	4	350 00	
Total.....	214	22	1		237	40	1		41	174	21	1		196	10	\$41,462 10	

* No license.

HEKIMER COUNTY—(Concluded).

AND NS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurers' fees.	Rebates paid on sur- rendered certificates.	Total amount treasurers' fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by dimin- ished State tax.	Total benefit to localities.
	All night permits.	Trans- fers.	Fines.								
.....	\$6 00	.....	\$6 00	\$224 00	\$98 00	\$196 00	\$408 04	\$599 04
.....	4 00	\$33 33	37 33	162 67	54 22	106 45	399 51	507 96
.....	68 70	266 67	330 37	196 00	65 33	180 67	548 68	679 25
.....	2,854 62	951 54	1,903 08	817 27	2,720 35
.....	131 69	408 34	540 03	6,044 58	2,014 85	4,029 73	2,824 68	6,384 38
.....	135 80	250 00	385 80	6,404 20	2,134 78	4,269 42	2,917 21	6,586 68
.....	4 00	.....	4 00	196 00	65 33	130 67	295 19	425 86
.....	329 80	1,175 00	1,504 80	14,990 10	4,996 70	9,993 40	3,848 25	13,341 65
.....	4 33	25 00	29 33	187 34	62 45	124 89	298 15	423 04
.....	53 27	541 67	594 94	2,068 40	689 47	1,378 93	947 77	2,326 70
.....	858 34	17 17	875 51	723 84	244 28	488 56	385 74	874 30
.....	200 00	.....	4 00	196 00	65 33	130 67	116 52	247 19
.....	34 50	34 50
.....	12 67	83 33	96 00	537 34	179 12	358 22	255 08	613 30
.....	10 00	.....	10 00	490 00	163 33	326 67	195 87	522 54
.....	690 85	690 85
.....	6 53	.....	6 53	320 14	106 71	213 43	306 00	579 43
.....	8 50	75 00	83 50	980 26	32 17	64 33	471 97	536 30
.....	28 08	395 83	423 91	980 26	326 76	653 51	497 47	1,150 98
.....	10 00	133 83	143 83	356 67	118 89	237 78	97 56	335 34
.....	7 00	.....	7 00	343 00	114 34	228 66	367 48	596 14
.....
.....	\$835 64	\$3,495 83	\$4,331 47	\$37,450 63	\$12,483 54	\$24,967 09	\$15,188 69	\$40,155 78

* No license.

County's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

KINGS COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.					Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.				
Borough of Brooklyn.....	2,898	257	163	10	4,328	522	13	535	3,376	244	163	10	3,793	540	\$2,453,617 53	

KINGS COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount, treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Borough of Brooklyn	\$2,690	\$5,400	\$350 00	\$2,465,057 53	.....	\$189,462 60	\$189,462 60	\$2,275,594 93	\$759,531 64	\$1,517,063 29	\$489,154 70	\$2,006,217 99

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

LEWIS COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Adrian.....	18	4	.....	.....	22	3	1	4	15	3	.....	18	.....	\$1,800 00
Albion.....	6	.....	1	.....	7	2	.....	2	.....	.....	.....	5	.....	605 00
Alma.....	7	2	.....	.....	9	1	.....	1	6	2	.....	8	.....	750 00
Big Lake.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	4	.....	400 00
Brooklyn.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Brooklyn* in Market.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	1	.....	50 00
Brooklyn.....	4	.....	.....	.....	4	2	.....	2	2	.....	.....	2	.....	383 34
Brooklyn.....	7	1	.....	.....	8	.....	.....	.....	7	1	.....	8	1	750 00
Brooklyn.....	14	5	.....	.....	19	3	1	4	11	4	.....	15	.....	2,929 17
Brooklyn.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Brooklyn.....	6	.....	1	.....	7	2	.....	2	4	1	.....	5	.....	530 00
Brooklyn.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	1	.....	100 00
Brooklyn.....	8	.....	.....	.....	8	2	.....	2	6	.....	.....	6	.....	633 34
Brooklyn.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Brooklyn.....	3	.....	.....	.....	3	1	.....	1	.....	.....	.....	2	.....	233 33
Brooklyn.....	1	.....	.....	.....	2	.....	.....	.....	1	.....	.....	2	.....	105 00
Brooklyn.....	1	.....	1	.....	5	.....	.....	.....	5	.....	.....	5	.....	500 00
Brooklyn.....	12	2	.....	.....	14	2	1	3	10	1	.....	11	1	1,216 67
Brooklyn.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	97	14	3	.....	114	18	3	21	79	11	.....	93	2	\$10,985 85

* No license.

LEWIS COUNTY—(Concluded).

IND S.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on sur- rendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by dimin- ished State tax.	Total benefit to localities.
	All night permits.	Trans- fers.									
.....	\$1,800 00	\$54 00	\$150 00	\$204 00	\$1,596 00	\$533 00	\$1,064 00	\$415 80	\$1,479 80
.....	805 00	18 15	88 34	76 49	538 51	176 17	853 34	727 79	1,080 13
.....	750 00	22 50	66 67	89 17	640 83	220 28	440 55	276 37	716 92
.....	400 00	12 00	.....	12 00	388 00	129 33	258 67	114 65	373 33
.....	297 24	297 24
.....	50 00	1 50	.....	1 50	18 50	16 17	32 33	112 49	144 82
.....	383 34	11 50	166 66	178 16	205 18	68 59	136 79	134 34	271 13
.....	760 00	22 80	.....	22 80	737 20	245 73	491 47	555 43	1,046 90
.....	2,929 17	87 87	337 51	425 38	2,503 79	834 60	1,669 19	1,523 73	3,192 91
.....	143 10	143 10
.....	530 00	15 80	125 00	140 80	389 10	129 70	259 40	594 83	884 23
.....	100 00	3 00	.....	3 00	87 00	32 33	54 67	84 00	138 67
.....	633 34	19 00	83 33	102 33	531 01	177 00	354 01	218 74	572 75
.....	80 43	80 43
.....	233 33	7 00	83 33	40 83	183 00	64 24	128 66	191 67	320 43
.....	105 00	3 13	.....	3 13	101 85	33 83	67 90	442 38	510 28
.....	500 00	15 00	.....	15 00	465 00	161 67	323 33	126 88	400 21
.....	1,226 67	36 80	125 01	161 81	1,064 86	354 95	709 91	595 32	1,305 23
.....	\$11,005 85	\$330 17	\$1,145 85	\$1,476 02	\$9,529 83	\$3,170 61	\$6,353 22	\$6,067 24	\$13,020 46

*No license.

ty's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' imputed from the supervisors report of valuations, as per State Tax Commissioners' Annual Report of 1899.

LIVINGSTON COUNTY.

TABLE

showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 1, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.						Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.			Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						Total number in force.	Number of transfers.	Amount received from certificates.
	Issued.							Surrendered.				Sub. 1. Sub. 2. Sub. 3. Sub. 4. Sub. 5.								
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.	Sub. 5.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.		Sub. 4.	Sub. 5.	Sub. 6.	Sub. 1.	Sub. 2.	Sub. 3.				Sub. 4.	Sub. 5.	Sub. 6.
Avon.....	13	2	2	.....	.....	.....	17	2	1	.....	3	11	1	2	.....	.....	14	.....	\$2,576 67
Caledonia.....	9	.....	.....	.....	.....	.....	9	1	.....	.....	1	8	.....	.....	.....	.....	8	1	808 33
Conesota.....	4	.....	.....	.....	.....	.....	4	3	.....	.....	3	1	.....	.....	.....	.....	1	.....	358 33
Genesee.....	9	.....	2	.....	.....	.....	11	1	.....	.....	1	8	.....	2	.....	.....	10	4	1,660 00
Groveland.....	1	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	1	.....	.....	.....	.....	1	.....	100 00
Leicester.....	3	.....	.....	.....	.....	.....	3	.....	.....	.....	.....	3	.....	.....	.....	.....	3	.....	300 00
Lima.....	3	.....	.....	.....	.....	.....	3	.....	.....	.....	.....	3	.....	.....	.....	.....	3	.....	258 33
Livonia.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mount Morris.....	18	.....	2	.....	.....	.....	20	4	.....	.....	4	14	.....	2	.....	.....	16	2	3,118 32
North Dansville.....	19	6	.....	.....	.....	.....	25	.....	.....	.....	.....	19	6	.....	.....	.....	25	1	3,708 34
Nunda.....	7	3	3	.....	.....	.....	10	2	.....	.....	2	7	1	.....	.....	.....	8	1	675 00
Ossian*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Portage.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sparta.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Springwater.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
West Sparta.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
York.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	86	11	6	.....	.....	.....	103	11	3	.....	14	75	8	6	.....	.....	89	9	\$13,563 82

* No license.

LIVINGSTON COUNTY—(Concluded).

ITIES AND TOWNS.	AMOUNT RECEIVED FROM		County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.								
donia	\$77 30	\$252 09	\$329 39	\$2,247 28	\$749 09	\$1,498 19	\$1,703 92	\$3,202 11
aus	\$10 00	24 55	58 33	82 88	785 45	245 15	490 30	1,622 94	2,113 24
asco	10 75	123 00	135 75	222 58	74 19	148 39	607 01	753 40
eland	40 00	51 00	150 00	201 00	1,499 00	499 67	999 33	2,507 70	3,507 03
ester	3 00	.....	3 00	97 00	32 33	64 67	1,063 24	1,127 91
.....	9 00	.....	9 00	291 00	97 00	194 00	990 79	1,184 79
.....	7 75	.....	7 75	250 58	83 53	167 05	1,085 37	1,252 42
ia	1,455 84	1,455 84
it Morris	20 00	94 15	266 46	360 61	3,777 51	925 84	1,851 67	1,575 77	3,427 44
h Danaville	10 00	111 55	.....	111 55	3,606 79	1,202 26	2,404 53	1,200 54	3,605 07
da	10 00	20 55	13 50	33 05	651 95	217 82	434 63	820 50	1,255 13
in	411 24	411 24
ago	531 72	531 72
ta	724 42	724 42
agwater	766 75	766 75
t Sparta	484 95	484 95
c	1,581 10	1,581 10
Total	\$90 00	\$400 60	\$864 58	\$1,274 18	\$12,879 14	\$4,126 38	\$8,252 76	\$19,183 80	\$27,386 56

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

MADISON COUNTY.

TABLE

owing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Rockfield	4	.....	1	.....	5	.....	.....	.....	4	.....	1	.....	5	1	\$405 00
Kenosha	7	.....	.....	.....	11	.....	.....	.....	7	.....	.....	.....	11	.....	1,525 00
Kayser	5	2	.....	.....	7	1	1	.....	4	1	.....	.....	5	.....	525 00
Union	11	2	.....	.....	13	1	.....	1	10	2	.....	.....	12	.....	1,150 00
Orangeville .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Madison	10	3	.....	.....	13	.....	.....	.....	10	3	.....	.....	13	.....	1,625 00
Sanborn	3	.....	.....	.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	300 00
Box	25	3	.....	.....	28	5	.....	5	20	3	.....	.....	23	.....	4,041 66
Woolin	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
Madison	6	2	.....	.....	8	2	1	3	4	1	.....	.....	5	1	686 67
Leon .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sida	37	9	.....	.....	46	7	.....	7	30	9	.....	.....	39	3	10,466 68
Whitfield	4	1	.....	.....	5	1	.....	1	3	1	.....	.....	4	1	266 66
Cambridge	7	1	.....	.....	8	2	.....	2	5	1	.....	.....	6	.....	641 67
Livian	14	2	.....	.....	16	2	.....	2	12	2	.....	.....	14	.....	1,353 34
Total.....	135	29	1	.....	165	21	2	23	114	27	1	.....	142	6	\$23,296 68

* No license.

MADISON COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Brookfield.....		\$10 00		\$415 00	\$12 45		\$12 45	\$402 55	\$124 18	\$288 37	\$971 68	\$1,240 06
Azenovia.....				1,575 00	47 25		47 25	1,527 75	509 25	1,018 50	1,605 45	2,623 95
De Ruyter.....				525 00	15 75		61 58	463 42	154 47	308 95	397 05	706 00
Eaton.....				1,150 00	34 50		84 50	1,065 50	355 17	710 33	911 51	1,621 84
Fenner.....											352 30	352 30
Georgetown.....				100 00	3 00		3 00	97 00	32 33	64 67	286 36	331 08
Hamilton.....				1,625 00	48 75		48 75	1,576 25	525 42	1,050 83	1,252 45	2,303 28
Lebanon.....				300 00	9 00		9 00	291 00	97 00	194 00	502 59	696 59
Lenox.....			\$30 00	4,091 66	122 75		314 42	3,777 24	1,259 08	2,518 16	1,834 44	4,153 60
Lincoln.....				100 00	3 00		3 00	97 00	32 33	64 67	340 41	405 08
Madison.....		10 00		676 67	20 30		153 63	523 04	174 35	348 69	913 97	1,263 66
Nelson.....			300 00	10,796 68	323 90		748 90	10,047 78	3,349 24	6,698 52	2,862 01	414 30
Oneida.....		30 00		376 66	11 30		44 63	333 03	110 64	221 35	361 49	562 84
Smithfield.....				641 67	19 25		119 25	522 42	174 14	348 28	500 33	848 60
Stockbridge.....				1,333 34	40 00		131 66	1,201 68	400 56	801 12	1,724 56	2,525 68
Sullivan.....												
Total.....		\$60 00	\$350 00	\$23,706 68	\$711 20	\$1,070 82	\$1,782 02	\$21,924 66	\$7,808 22	\$14,616 44	\$15,030 89	\$29,647 33

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

MONROE COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 3.	Sub. 6.					
Brighton.....	12				12	1		1	11				11		\$1,200 00
Chili.....															
Clarkson.....	3				3	1		1	2				2		300 00
Gates.....	14				14	2		2	12				12		1,208 34
Greece.....	66				66	22		22	44				44	3	6,983 39
Hamlin.....	5				5				5				5		500 00
Henrietta.....	2				2				2				2		200 00
Irondequoit.....	34	1			35	17		17	17	1			18		3,216 68
Mendon.....	10	2			12	2		2	8				10		835 01
Ogden.....			1		1							1	1		5 00
Panna.....															
Penfield.....	6				6	1		1	5				5		563 33
Perrinton.....	13	2			15	3		3	10	2			12	1	2,083 34
Pittsford.....	5				5				5				5		500 00
Riga.....	2				2				2				2		200 00
Rochester city.....	598	35	18	1	652	95	4	99	503	31	18	1	553	57	283,019 62
Rush.....															
Sweden.....	10	2			14				10	2			14		2,160 00
Webster.....	16	1			17	3		3	7		1		8		910 84
Wheatland.....	6				6				6				6		600 00
Total.....	796	40	24	1	861	147	4	151	649	36	24	1	710	62	\$303,505 55

* No license.

MONROE COUNTY—(Concluded).

ITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Alton	\$1,200 00	\$12 00	\$66 67	\$78 67	\$1,121 33	\$373 78	\$747 55	\$1,529 93	\$2,277 48
Alton	300 00	3 00	83 33	86 33	213 67	71 22	142 45	1,205 60	1,205 60
Alton	1,208 34	12 08	108 34	120 42	1,087 92	362 64	725 28	718 97	861 42
Alton	6,013 39	60 13	1,225 00	1,285 13	4,728 26	1,576 09	3,152 17	2,525 19	2,103 14
Alton	500 00	5 00	.....	5 00	495 00	165 00	330 00	936 43	5,677 36
Alton	200 00	2 00	.....	2 00	198 00	66 00	132 00	1,142 56	1,266 43
Alton	3,216 68	32 17	850 00	882 17	2,334 51	778 17	1,556 34	1,002 82	1,274 56
Alton	835 01	8 35	83 34	91 69	743 32	247 77	495 55	1,533 46	2,559 16
Alton	5 00	05	.....	05	4 95	1 65	3 30	1,222 29	2,029 01
Alton	583 33	5 83	83 33	89 16	494 17	164 72	329 45	1,138 22	1,225 59
Alton	2,093 34	20 93	175 00	195 93	1,897 41	632 47	1,264 94	867 54	1,106 90
Alton	500 00	5 00	.....	5 00	495 00	165 00	330 00	1,694 91	2,959 85
Alton	210 00	2 10	.....	2 10	207 90	69 30	138 60	1,048 52	1,378 52
Alton	284,299 62	2,843 00	24,174 96	27,017 96	257,281 66	85,760 55	171,521 11	1,184 57	1,323 17
Alton	2,160 00	21 60	.....	21 60	2,138 40	712 80	1,425 60	70,700 06	242,221 17
Alton	910 84	9 11	116 67	125 78	785 05	261 69	523 37	1,956 38	3,381 98
Alton	600 00	6 00	.....	6 00	594 00	108 00	386 00	887 50	1,410 87
Alton	\$304,835 55	\$3,048 35	\$26,066 64	\$30,014 99	\$274,820 56	\$91,606 85	\$183,213 71	\$94,564 39	\$277,778 10

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' are computed from the supervisors' report of valuations, as per State Tax Commissioner's Annual Report of 1899.

MONTGOMERY COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.					NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 1.	Sub. 2.		Sub. 3.	Sub. 6.					
Adrian city.....	97	12	3	.....	112	11	.....	11	86	12	3	.....	101	12	\$34,235 86
Adrian.....	18	.....	2	.....	20	6	.....	6	12	.....	.....	.....	14	1	1,632 06
Barrie.....	17	4	.....	.....	21	5	1	1	12	3	.....	.....	15	1	3,233 33
Clinton.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	325 01
.....	4	1	.....	.....	5	.....	.....	.....	4	1	.....	.....	5	.....	429 17
.....	11	2	.....	.....	13	1	.....	1	10	2	.....	.....	12	1	1,108 33
.....	28	4	.....	.....	32	3	1	4	25	3	.....	.....	28	2	4,912 51
.....	21	.....	2	.....	23	5	.....	5	16	.....	.....	.....	18	2	1,918 34
.....	7	.....	.....	.....	7	1	.....	1	6	.....	.....	.....	6	.....	616 67
.....	8	.....	.....	.....	8	.....	.....	.....	8	.....	.....	.....	8	.....	791 67
.....	10	3	.....	.....	13	3	.....	3	7	3	.....	.....	10	.....	2,175 00
.....	226	26	7	.....	259	35	2	37	191	24	7	.....	222	19	\$51,378 85
Total.....																	

MONTGOMERY COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.								
Amsterdam city...	\$120 00	\$50 00	\$638 12	\$1,749 97	\$2,438 09	\$31,967 77	\$10,655 92	\$21,311 85	\$6,940 51	\$28,252 36
Amsterdam	10 00	.....	32 86	258 34	291 20	1,351 76	450 59	901 17	1,576 94	2,478 11
Cansjoharie	10 00	.....	64 87	466 66	531 53	2,711 80	903 93	1,807 87	1,537 51	3,345 38
Charleston	6 50	.....	6 50	318 51	106 17	212 34	295 68	508 02
Florida	8 58	.....	8 58	420 59	140 20	280 39	936 31	1,216 70
Glen	10 00	.....	92 37	8 34	30 71	1,087 62	362 54	725 08	1,129 48	1,854 56
Minden	20 00	.....	96 85	95 81	194 49	4,738 02	1,579 34	3,158 68	1,866 70	5,025 38
Mohawk	20 00	.....	38 77	150 01	188 78	1,740 56	583 19	1,156 37	1,766 17	2,922 54
Palatine	12 33	8 34	20 67	598 09	198 67	397 32	1,724 78	2,122 11
Root	15 83	.....	15 83	775 84	258 61	517 23	743 13	1,260 36
St. Johnsville	43 50	183 34	226 81	1,948 16	649 38	1,298 78	1,168 91	2,467 69
Total	\$190 00	\$50 00	\$1,032 38	\$2,920 84	\$3,953 22	\$47,665 63	\$15,888 54	\$31,777 09	\$19,686 12	\$51,463 21

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

NASSAU COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.					NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Hempstead	142	14	10	.....	166	22	4	.....	26	120	10	10	.....	140	8	\$19,200 87
North Hempstead	72	2	2	.....	76	8	.....	.....	8	64	2	2	.....	68	2	8,767 50
Oyster Bay	104	17	5	.....	126	10	1	.....	11	94	16	5	.....	115	6	16,724 17
Total.....	318	33	17	.....	368	40	5	.....	45	278	28	17	.....	323	16	\$44,692 54

NASSAU COUNTY—(Concluded).

S AND VNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on sur- rendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by dimin- ished State tax.	Total benefit to localities.
	All night permits.	Trans- fers.									
ad.....	\$50 00	\$19,330 87	\$579 93	\$1,513 74	\$2,123 67	\$17,207 20	\$5,735 73	\$11,471 47	\$6,303 89	\$17,677 36
empted.....	20 00	8,787 50	293 82	358 32	621 94	8,165 56	2,721 85	5,443 71	4,312 54	9,656 25
ay.....	60 00	16,834 17	505 02	735 41	1,240 43	15,593 74	5,197 95	10,395 82	7,374 03	17,769 85
l.....	\$160 00	\$44,952 54	\$1,348 57	\$2,637 47	\$ 3,986 04	\$10,966 50	\$13,655 50	\$37,311 00	\$17,792 46	\$45,103 46

county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

NEW YORK COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
boroughs of Manhattan and the Bronx.....	7,168	779	384	21	8,352	846	49	895	6,322	730	384	21	7,457	1,571	\$5,659,375 38

NEW YORK COUNTY—(Concluded).

AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
All night permits.	Transfers.	Fines.									
\$1,130 00	\$15,710 00	\$2,499 80	\$5,678,715 18	.....	\$319,504 16	\$319,504 16	\$5,359,211 02	\$1,780,403 67	\$3,572,807 35	\$1,958,946 43	\$6,531,753 78

are of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' d from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

NIAGARA COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Cambria*	11				11										
Hardland*	90	8	5		103	15		15	10				30	1	\$1,160 00
Lewiston	9				9	3		3	73	8	5		88	5	30,081 64
Lockport									6				6		791 67
Lockport															
Newfane*	6				6										
Niagara	132	5	11		148	17		17	5				5		591 67
Niagara Falls city	65	1	3		69	16		16	115	5	11		131	15	43,725 75
North Tonawanda city	4				4	1		1	49	1	3		53	2	16,815 00
Pendleton	7				7	1		1	3				3		386 67
Porter	18	2	1		21	1		1	6				6		700 00
Royalton									17	2	1		20		2,480 00
Somerses*	11				11										
Wheatfield	5				5	2		2	11				11		1,100 00
Wilson									3				3		500 00
Total	358	16	20		394	58		58	300	16	20		396	23	\$95,263 40

* No license.

NIAGARA COUNTY—(Concluded).

[illegible]

***No license.**

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

ONEIDA COUNTY.

TABLE

ring the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Avilla	5	1			5				5	7	1		5		\$483 33
Canastota	7				8				8						716 67
Chenango	1				1				1				1		91 67
Chenango	17	1			19	2		2	15	1	1		17		2,794 86
Chenango	3				3				3				3		300 00
Chenango	9				11	1		1	8				10		1,728 67
Chenango	6				6	2		2	4				4		475 00
Chenango	4				4				4				4		400 00
Chenango															
Chenango	12				13	4		4	8		1		9		1,188 33
Chenango	22	2			24	1		1	21	2			23	1	3,288 34
Chenango	7				7				7				7		558 34
Chenango	1				1				1				1		100 00
Chenango	3				3	2		2	1				1		283 33
Chenango	13				13	1		1	12				12		1,108 33
Chenango	10				11				10	1			11		1,033 33
Chenango	4				4				4				4		400 00
Chenango	66	4	2		72	7		7	58	4	2		65	1	20,030 83
Chenango	11	2			13	1		1	10	2			12		2,091 67
Chenango															
Chenango	13				14	1		1	12				13		1,125 02
Chenango	285	30	6		321	37		37	248	30	6		284	13	99,067 44
Chenango	7				8				7	1			8		658 34
Chenango	16				16	3		3	13				13		1,533 34
Chenango	15				16	9		9	6				6	1	1,450 01
Chenango	3				3				3				3		300 00
Chenango	1				1	1		1	1				1		100 00
Chenango	16	1			17				16	1			17		2,475 00
Total	557	44	12		613	72		72	485	44	12		541	17	\$143,701 67

* No license.

ONEIDA COUNTY—(Concluded).

TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Avilla				\$493 33	\$9 66		\$9 66	\$173 67	\$157 89	\$315 78	\$206 83	\$522 61
Avilla				716 67	14 33		14 33	702 34	234 11	468 23	403 58	871 81
Avilla				91 67	1 83		1 83	89 84	29 95	59 89	100 96	160 87
Avilla				2,796 66	55 93	\$158 33	214 26	2,852 40	860 80	1,721 60	836 27	2,557 87
Avilla				300 00	6 00		6 00	294 00	98 00	196 00	318 40	509 40
Avilla				1,726 67	34 53	133 33	167 86	1,558 81	519 60	1,039 21	967 58	2,026 79
Avilla				475 00	9 50	75 00	84 50	390 50	130 17	260 33	496 36	756 69
Avilla				400 00	8 00		8 00	392 00	130 67	261 33	67 35	328 68
Avilla				1,188 33	23 77	133 34	157 11	1,031 22	343 74	687 48	178 65	866 13
Avilla				3,218 34	64 37	133 33	197 70	3,020 61	1,006 88	2,013 76	1,125 40	3,139 16
Avilla				558 34	11 17	66 67	77 84	480 50	160 17	320 33	270 53	590 86
Avilla				100 00	2 00		2 00	98 00	32 67	65 33	392 83	458 18
Avilla				368 33	7 37	91 67	99 04	289 29	89 76	179 53	508 56	688 09
Avilla				1,108 35	22 17	58 33	80 50	1,027 85	312 67	685 23	1,503 26	2,156 51
Avilla				1,033 33	20 67		20 67	1,012 66	337 55	675 11	693 54	1,368 65
Avilla				400 00	8 00		8 00	392 00	130 67	261 33	238 85	499 64
Avilla				20,060 83	401 22	995 83	1,397 05	18,663 78	6,221 26	12,442 52	4,616 23	17,058 74
Avilla				2,091 67	41 83	41 67	83 50	2,008 17	669 39	1,338 78	849 25	2,188 03
Avilla				1,125 02	22 50	58 33	80 83	1,044 19	344 06	696 13	218 21	1,289 97
Avilla				99,337 44	1,966 75	6,270 76	8,257 51	91,079 93	30,359 98	60,719 95	25,115 22	85,835 27
Avilla				658 34	13 17		13 17	645 17	215 08	430 11	661 47	1,091 58
Avilla				1,533 31	30 66	174 99	205 65	1,327 66	442 56	885 13	1,235 64	2,120 97
Avilla				1,460 01	29 20	508 31	537 51	922 50	307 50	615 00	349 11	964 11
Avilla				300 00	6 00		6 00	294 00	98 00	196 00	348 75	544 75
Avilla				100 00	2 00		2 00	98 00	32 66	65 34	946 15	711 49
Avilla				2,475 00	49 50		49 50	2,425 50	808 50	1,617 00	2,170 22	3,787 22
Total	\$60 00	\$170 00	\$175 00	\$144,106 67	\$2,882 13	\$6,899 80	\$11,782 02	\$132,324 65	\$44,108 22	\$88,216 43	\$45,368 81	\$133,585 24

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' res are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

ONONDAGA COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Camillus.....	12	1			13	5		5	7	1			8	1	\$1,091 66
Cicero.....	9				9	2		2	7				7		808 33
Clay.....	11				11	3		3	7				8		886 67
De Witt.....	41	2			43	7		7	34	2			36	2	5,941 67
Elbridge.....	21	1	1		23	6		6	15	1	1		17	1	2,755 00
Fabius.....	3		1		4	1		1	2		1		3		238 33
Geddes.....	45	1			46	16	1	17	29				29		6,908 34
Lafayette.....	2				2				3				2		183 33
Lysander.....	20	1			21	2		2	18	1			19		3,108 34
Manlius.....	24		2		26	6		6	18		2		20	1	2,935 01
Marcellus.....	8		1		9	1		1	7		1		8		771 67
Onondaga.....	28				28	7		7	21				21	2	3,374 99
Otisco.....	3				3				3				3		300 00
Pompey.....	5				5	1		1	4				4		408 83
Salina.....	26				36	9		9	27				27	1	5,150 01
Skaneateles.....	15	2			17	4	1	5	11	1			12		2,208 34
Spafford.....	2				2				392	26	44		462	38	200 00
Syracuse city.....	488	28	44		560	96	2	98	2				5		229,486 71
Tully.....	6	1			7	2		2	4	1			5		491 66
Van Buren.....	7	9			16		4	4	7	5			12		723 34
Total	786	46	49		881	168	8	176	618	38	49		705	46	\$287,981 73

ONONDAGA COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Fines.									
millus.....	\$1,101 66	\$11 02	\$316 66	\$327 68	\$773 98	\$257 99	\$515 99	\$1,645 05	\$2,161 04
cero.....	\$10 00	808 33	8 08	116 66	124 74	653 59	227 86	455 73	1,017 14	1,472 87
ay.....	866 67	8 67	141 67	150 34	716 33	238 78	477 55	1,189 86	1,667 21
Witt.....	5,961 67	59 62	525 01	584 63	5,377 04	1,792 37	3,584 69	1,790 02	5,374 71
bridge.....	20 00	2,765 00	27 65	350 00	377 65	2,387 35	795 78	1,591 57	1,756 36	3,347 93
abus.....	10 00	238 33	2 38	25 00	27 38	210 95	70 32	140 63	597 23	737 86
eddes.....	6,908 34	69 08	1,575 01	1,644 09	5,264 25	1,754 75	3,509 50	2,749 82	6,259 32
Wayette.....	183 33	1 83	.....	1 83	181 50	60 50	121 00	759 22	880 22
ander.....	3,108 34	31 08	108 33	139 41	2,968 93	989 64	1,978 29	2,227 88	4,207 17
ulus.....	10 00	2,945 01	29 45	316 66	346 11	2,598 90	866 30	1,732 60	1,968 67	3,721 27
arcellus.....	771 67	7 72	75 00	82 72	688 95	229 65	459 30	757 09	1,216 39
ondaga.....	20 00	3,394 99	33 95	491 66	525 61	2,869 38	956 46	1,912 92	2,329 77	4,242 69
laco.....	300 00	3 00	.....	3 00	297 00	99 00	198 00	352 70	550 70
empey.....	408 33	4 08	8 34	12 42	395 91	131 97	263 94	979 84	1,243 78
lms.....	10 00	5,160 01	51 60	683 32	734 92	4,425 09	1,475 03	2,950 06	872 89	3,822 95
aneatotes.....	2,208 34	22 08	343 76	385 84	1,842 50	614 17	1,228 33	1,089 86	2,918 19
afford.....	200 00	2 00	.....	2 00	198 00	66 00	132 00	423 78	555 78
racuse city.....	\$80 00	223 86	2 29	25,816 68	28,115 35	201,751 36	67,250 45	134,500 91	47,253 32	181,753 23
illy.....	491 66	4 92	75 00	79 92	411 74	137 25	274 49	580 60	855 09
in Buren.....	733 34	7 33	50 00	57 33	678 01	235 34	450 67	1,472 40	1,923 07
Total.....	\$460 00	\$268,421 73	\$2,684 21	\$31,018 76	\$33,703 97	\$234,718 76	\$78,339 59	\$156,479 17	\$7,432 30	\$228,911 47

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

ONTARIO COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount, treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Bristol*	\$348 43	\$348 43
Canadaple*	178 82	178 82
Canadaple	\$7,180 00	\$143 60	.....	\$551 04	\$6,638 06	\$2,309 35	\$4,418 71	3,452 58	8,271 29
East Bloomfield	\$800 00	1,148 35	22 87	.....	22 87	1,120 48	373 49	746 99	826 00	1,572 98
Farmington*	862 40	862 40
Geneva city	40 00	.....	14,456 67	289 13	1,716 67	2,005 80	12,450 87	4,150 28	8,300 58	3,258 73	12,259 31
Geneva*	618 91	618 91
Gorham	275 01	6 50	.....	5 50	269 51	89 84	179 67	1,096 13	1,275 80
Hopewell*	767 75	767 75
Manchester*	580 00	590 00	11 80	.....	11 80	578 20	192 73	285 47	1,503 17	1,888 64
Naples	10 00	25 00	543 33	10 87	25 00	35 87	507 46	169 16	338 30	500 45	838 78
Phelps	1,110 00	22 20	.....	22 20	1,087 80	362 60	725 20	2,100 21	2,825 41
Richmond*	569 60	569 60
Seneca	241 67	4 83	108 34	113 17	128 50	42 83	85 67	1,123 25	1,123 25
South Bristol	525 00	10 50	66 67	77 17	447 83	149 28	298 55	1,185 84	271 01
Victor	1,145 01	1,443 56
West Bloomfield*	599 98	599 98
Total	\$80 00	\$1,415 00	\$28,065 03	\$521 30	\$2,325 02	\$2,846 32	\$23,218 71	\$7,739 57	\$15,479 14	\$20,356 79	\$35,835 93

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

ORANGE COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Issued.					Surrendered.					In force.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.				
Blooming Grove*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Chester	9	.....	1	.....	10	2	.....	.....	2	2	.....	.....	.....	.....	.....	.....	\$1,488 33
Cornwall	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Crawford	7	.....	.....	.....	7	2	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	.....
Deer Park	56	6	3	8	65	7	1	.....	2	.....	.....	.....	.....	.....	.....	.....	658 33
Gothen	30	3	1	1	34	8	.....	.....	8	.....	.....	.....	.....	.....	.....	.....	14,858 67
Greenville	2	.....	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,148 69
Hamptonburgh	5	.....	.....	.....	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	200 00
Highlands	20	.....	2	5	22	3	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	441 67
Middletown city	61	4	9	9	74	13	.....	.....	13	.....	.....	.....	.....	.....	.....	.....	3,710 00
Ministink	4	.....	.....	.....	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	20,611 65
Monroe	11	.....	.....	.....	11	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	400 00
Montgomery	20	2	1	.....	23	8	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	916 68
Mount Hope	3	.....	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,821 67
Newburgh	21	.....	.....	.....	21	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	300 00
Newburgh city	105	23	13	.....	141	7	3	.....	4	.....	.....	.....	.....	.....	.....	.....	2,000 01
New Windsor	18	.....	.....	.....	18	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	40,252 51
Norfolk	5	.....	.....	.....	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,708 34
Oriskany	10	.....	.....	.....	10	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	541 67
Wallkill	40	7	1	.....	48	14	.....	.....	14	.....	.....	.....	.....	.....	.....	.....	900 01
Warwick	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,434 19
Wawayanda*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Woodbury	10	.....	.....	.....	10	2	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	825 00
Total	437	46	31	.....	514	77	4	.....	81	360	42	31	.....	433	15	.....	\$103,213 42

* No license.

ORANGE COUNTY—(Concluded).

TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fee and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Orange Grove.	\$1,488 33	\$29 77	\$16 68	\$16 68	—\$16 68	—\$5 56	—\$11 12	\$803 60	\$793 48
all.	400 00	8 00	.....	29 77	1,458 56	486 19	972 37	706 88	1,679 25
nd.	\$400 00	.....	.....	.....	8 00	392 00	180 67	261 33	907 49	1,168 83
ark.	656 83	13 17	58 34	71 51	586 82	195 61	391 21	459 69	850 90
ark.	14,898 87	297 74	825 01	1,122 75	13,763 02	4,587 97	9,175 05	1,872 57	11,048 52
ark.	5,166 69	103 33	591 67	695 00	4,471 69	1,490 56	2,981 13	1,550 64	4,531 77
ark.	200 00	4 00	91 67	8 83	104 33	34 78	69 55	229 28	288 83
ark.	441 87	8 83	.....	8 83	432 84	144 28	288 56	584 00	892 56
ark.	2,710 00	74 20	191 66	265 86	3,444 14	1,148 05	2,296 09	528 61	2,824 70
ark.	20,641 65	412 83	2,069 99	2,512 82	18,128 83	6,042 84	12,085 99	3,688 55	15,774 44
ark.	400 00	8 00	.....	8 00	392 00	130 67	261 33	357 84	619 17
ark.	1,076 68	21 53	25 01	46 54	1,030 14	313 38	686 76	592 28	1,279 04
ark.	2,831 87	56 63	100 01	156 64	2,675 03	891 68	1,783 35	1,355 29	3,138 64
ark.	300 00	6 00	.....	6 00	294 00	98 00	196 00	1,403 78	599 78
ark.	2,000 01	40 00	191 66	231 66	1,768 35	589 45	1,178 90	1,574 11	2,753 01
ark.	40,272 51	805 45	1,566 66	2,372 11	37,900 40	12,633 47	25,266 93	8,011 73	33,278 66
ark.	1,708 34	34 17	133 34	167 51	1,540 83	513 61	1,027 22	1,304 31	2,331 53
ark.	741 87	14 83	83 33	98 16	643 51	212 50	431 01	1,904 13	1,733 14
ark.	900 01	18 00	275 00	293 00	607 01	202 38	404 63	1,890 43	1,793 01
ark.	4,444 19	88 89	491 67	580 56	3,863 63	1,267 87	2,595 76	2,915 47	4,701 23
ark.	845 00	16 90	108 33	125 23	719 77	239 92	479 85	491 33	971 18
ark.	\$103,113 42	\$2,002 27	\$6,850 03	\$8,912 30	\$94,201 12	\$31,400 37	\$62,800 75	\$30,298 48	\$93,099 23

* No license.

a county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1900.

ORLEANS COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number Issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificate.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.									
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 3.	Sub. 6.					
Albion	15	2	1	.....	18	.....	.....	.....	15	2	1	.....	18	1	\$3,088 33
Barre .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Carlton* .....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Clarendon	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
Gaines .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Kendall	3	.....	.....	.....	3	2	.....	2	.....	.....	.....	.....	.....	.....	283 83
Murray	17	1	.....	.....	18	2	.....	2	.....	.....	.....	.....	16	1	2,308 84
Ridgeway	21	3	1	.....	25	.....	.....	.....	15	3	1	.....	25	2	4,121 67
Shelby	1	.....	.....	.....	1	.....	.....	.....	21	.....	.....	.....	1	.....	100 00
Yates* .....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	100 00
Total	58	6	2	.....	66	4	.....	4	54	6	2	.....	62	4	\$10,001 67

* No license.

TOWNS.	All night permits.	Transfers.	Fines.	amount received.	treasurer's fees.	paid on surrendered certificates.	treasurer's fees and rebates.	net receipts.	share net receipts.	share net receipts.	by diminished State tax.	benefit to localities.
Amherst	\$10 00	.....	\$3,098 33	\$92 95	.....	\$92 95	\$3,005 38	\$1,001 79	\$2,003 59	\$2,323 94	\$4,327 53
Andover	759 35	759 35
Bedford	100 00	3 00	.....	3 00	97 00	32 35	64 67	772 93	772 93
Billerica	293 33	8 50	100 17	100 17	183 16	61 05	122 11	557 57	615 24
Bly	10 00	\$50 00	2,368 34	71 05	150 00	221 05	2,147 29	715 77	1,431 52	877 46	877 46
Beverly	20 00	.....	4,141 67	144 25	.....	124 25	4,017 42	1,339 14	2,678 28	544 50	669 61
Beverly	100 00	3 00	.....	3 00	97 00	32 34	64 66	1,094 24	2,457 78
Beverly	2,238 77	4,497 05
Beverly	1,057 48	1,122 14
Beverly	618 92	618 92
Total	\$10 00	\$50 00	\$10,091 67	\$302 75	\$241 67	\$544 42	\$9,547 25	\$3,182 42	\$6,364 83	\$10,770 16	\$17,134 99

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' share are computed from the supervisors' report of valuations, as per State Tax Commissioners Annual Report of 1899.

OSWEGO COUNTY.

TABLE

ing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

TOWNS AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Issued.					Surrendered.			Sub. 1. Sub. 2. Sub. 3. Sub. 6.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
on	8	2			5	1		1	2	2			4	1	\$318 67
oy	2				2				2				2		200 00
aton															
tanda	11		1		12	3		3	8		1		9		1,030 00
by	13	1			14				13	1			14		2,391 66
ingbal			1			1		1			1		1		5 00
inge	11	1			12	1		1	10	1			11		1,100 01
co	8	2			10	2		2	6	2			8		1,208 34
Haven															
all															
ago	7				7	4		4	3				3		700 00
xgo city	114	6	9		128	14		14	100	5	9		114	8	38,240 82
rmo	1				1	1		1	1				1		100 00
ab	4	2			6			4	4	2			6		500 00
field	1				1	1		1	1				1		100 00
land	11	2	1		14	1		1	10	2	1		13	1	1,655 00
y Creek	5	3			8				5	3			8	1	650 00
ceppel	8	1	4		13	1		2	7		4		11		1,102 50
na															
ey	27	1	1		29	8		8	19	1	1		21		4,863 33
t Monroe															
Hamtown	2	1			3				2	1			3		250 00
Total	228	21	17		266	35	1	36	193	20	17		230	6	\$34,473 23

STATE COMMISSIONER OF EXCISE.

215

OSWEGO COUNTY—(Concluded).

ES AND WNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on sur- rendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by dimin- ished State tax.	Total benefit to localities.
	All night permits.	Trans- fers.	Fines.									
.....	\$10 00	.....	\$326 67	\$6 53	\$41 67	\$48 20	\$278 47	\$92 82	\$185 65	\$318 51	\$504 16
.....	200 00	4 00	.....	4 00	186 00	65 38	180 67	142 73	273 40
la.....	\$50 00	1,680 00	21 60	106 33	129 93	250 07	816 69	633 28	106 71	938 02
.....	2,391 66	47 53	.....	47 53	2,343 83	781 28	1,562 55	204 64	2,783 17
.....	5 00	10 10	.....	10 10	4 90	1 63	3 27	1,230 62	683 88
.....	1,100 01	22 09	58 33	80 33	1,019 68	339 89	679 79	552 29	1,232 08
.....	1,208 84	24 17	125 00	149 17	1,059 17	353 06	706 11	930 63	1,636 76
ren.....	465 90	256 27
.....	700 00	14 00	191 66	205 66	494 34	164 78	329 56	764 76	1,094 32
ity.....	30 00	.....	38,270 82	765 42	2,430 78	3,196 20	35,084 62	11,694 87	23,389 75	6,944 01	30,333 76
.....	100 00	2 00	.....	2 00	98 00	32 67	65 33	337 60	402 93
.....	500 00	10 00	.....	10 00	490 00	163 33	326 67	266 58	593 25
.....	100 00	2 00	.....	2 00	98 00	32 67	65 33	155 14	220 47
.....	1,665 00	33 80	50 00	83 80	1,581 70	527 23	1,054 47	1,189 25	2,193 72
cek.....	10 00	.....	680 00	13 20	.....	13 20	666 80	215 60	451 20	596 69	1,027 89
el.....	1,162 50	23 25	114 58	137 83	1,024 67	341 66	683 11	934 14	1,617 25
.....	641 87	1,617 25
ntree.....	4,883 33	97 37	983 33	1,080 60	3,782 73	1,260 91	2,521 82	1,892 90	4,484 72
town.....	250 00	5 00	.....	5 00	245 00	81 67	163 33	167 93	1,679 33
.....	244 00	407 33
.....	\$54,553 33	\$1,091 67	\$4,093 68	\$5,186 35	\$49,397 98	\$16,465 99	\$32,931 99	\$19,133 80	\$52,065 79

*No license.

county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' is computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

OTSEGO COUNTY.

TABLE

showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.			Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1. Sub. 2. Sub. 3. Sub. 6.					Sub. 1. Sub. 2. Sub. 3. Sub. 6.				Sub. 1. Sub. 2. Sub. 3. Sub. 6.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.		Sub. 6.	Sub. 1.	Sub. 2.	Sub. 3.				Sub. 6.
Washington.....	4				4	1			1	3				3		\$316 67
Warrington.....																
Warrington.....	5	2			7	2			2	3	2			5		508 34
Warrington.....																
Warrington.....	5	2			7					5				6		587 50
Warrington.....	4	1			5	1			1	3	1			4		408 34
Warrington.....	7		1		8	2			2	5				6		638 34
Warrington.....	4				4					4				4		383 33
Warrington.....	4				4					4				4		400 00
Warrington.....	5				5					5				5		416 67
Warrington.....	6				6					6				6		508 33
Warrington.....	9	2			11				1	9	1			9		300 00
Warrington.....	1				1					1				1		100 00
Warrington.....	25	7			32	5	1		6	20	6			29	8	6,833 33
Warrington.....																
Warrington.....	18	6			24	3	3		6	18	3			18	1	3,433 34
Warrington.....	2				2					2				2		200 00
Warrington.....	1				1					1				1		100 00
Warrington.....	12	3			15	9			9	3	3			6	1	2,175 01
Warrington.....	2				2					2				2		200 00
Warrington.....	4				4					4				4		400 00
Warrington.....	8		2		10	1			1	7			2	9		728 67
Warrington.....	1				1					1				1		100 00
Warrington.....	6				6					6				6		600 00
Total	126	23	3		152	24	6		30	102	17		3	123	12	\$19,335 87

* No license.

[illegible]

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

PUTNAM COUNTY.

TABLE

g the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
.....	12	.....	2	.....	14	1	.....	1	11	.....	2	.....	13	1	\$1,185 02
.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
..... on	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	400 00
..... town	18	5	.....	.....	23	2	.....	2	16	5	.....	.....	21	.....	3,058 34
..... Valley*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
..... East	8	2	.....	.....	10	2	.....	2	6	2	.....	.....	8	2	1,450 00
..... al	43	7	2	.....	52	5	.....	5	38	7	2	.....	47	3	\$6,143 36

* No license.

PUTNAM COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Carmel	\$10 00	.....	\$1,145 02	\$24 35	\$50 00	\$84 25	\$1,060 67	\$353 56	\$707 11	\$1,466 46	\$2,173 57
Kent	100 00	3 00	.....	3 00	97 00	32 33	64 67	354 82	419 49
Patterson	400 00	12 00	.....	12 00	368 00	129 33	258 67	723 98	982 65
Phillipstown	3,058 34	91 75	100 00	191 75	2,866 59	955 63	1,911 06	1,314 93	3,225 99
Putnam Valley*	277 33	277 33
South East	20 00	.....	1,470 00	44 10	33 34	77 44	1,392 56	464 19	928 37	1,346 19	2,274 56
Total	\$30 00	.....	\$6,173 36	\$185 20	\$183 34	\$368 54	\$3,804 82	\$1,934 94	\$3,869 88	\$5,483 71	\$9,353 59

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

QUEENS COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1890, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.		NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.		NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1. Sub. 2. Sub. 3. Sub. 6.				Sub. 1. Sub. 2.		Sub. 1. Sub. 2.		Sub. 1. Sub. 2. Sub. 3. Sub. 6.								
Borough of Queens.....	1,312	106	23	1,441	284	16	300	1,028	90	23	1,141	149	\$311,404 43		

Special deputy commissioner appointed January 1, 1900.

QUEENS COUNTY--(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Trans- fers.	Fines.									
Borough of Queens	\$40 00	\$1,490 00	\$160 00	\$313,394 43	\$6,210 58	\$31,925 06	\$38,035 64	\$276,358 79	\$91,786 26	\$183,572 53	\$89,631 26	\$253,203 79

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

RENSELAER COUNTY.

TABLE

showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.			
Albion	9				9				9				9		\$733 34
Brooklyn	6				6	2		2	4				4		550 01
Brooklyn	46	7			53	9		9	37	7			44		9,750 01
Brooklyn	44	6	6		56	10	2	12	34	4	6		44	2	15,403 33
Brooklyn	11	1			12	1		1	10	1			11		991 67
Brooklyn	20				20	7		7	13				13		2,158 36
Brooklyn	9	1			10	1		1	8	1			9		370 84
Brooklyn	3				3				3				3		150 00
Brooklyn	41	3	1		45	4	1	5	37	2	1		40	1	12,480 00
Brooklyn	13				13	3		3	10				10	1	1,200 01
Brooklyn	12		1		13	2		2	10				11		1,913 34
Brooklyn	16	1			17	8		8	13	1			14		1,650 00
Brooklyn	4				4				4				4		308 34
Brooklyn	224	115	29		368	22	7	29	202	108	29		339	15	140,524 88
Total	458	184	37		629	64	10	74	394	124	37		555	19	\$189,183 82

*No license.

RENSELAER COUNTY—(Concluded).

AND NS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on sur- rendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by dimin- ished State tax.	Total benefit to localities.
	All night permits.	Trans- fers.	Fines.									
bush.				\$733 34	\$7 33		72 37	\$726 01	\$242 00	\$484 01	\$243 85	\$243 85
..				550 01	5 50	\$66 67		477 84	159 28		1,673 33	2,157 34
..											1,023 57	1,342 13
..											155 04	155 04
..				9,750 01	97 50	341 69	439 19	9,310 82	3,103 61	6,207 21	3,069 91	9,277 18
..				15,423 33	154 23	1,516 66	1,670 89	13,752 44	4,584 15	9,168 29	4,332 37	13,500 66
..				991 67	9 92	41 67	51 59	940 08	313 36	626 72	415 62	1,042 34
..				2,158 35	21 58	308 33	329 91	1,828 44	609 48	1,218 96	1,285 67	2,484 63
..											33 00	321 19
..											288 19	288 19
..											1,667 40	2,005 59
..				520 84	5 21	8 34	13 55	507 29	169 10	338 19	272 79	371 79
..				150 00	1 50		1 50	148 50	49 50	99 00	2,137 75	10,014 48
..				12,490 00	124 90	550 00	674 90	11,815 10	3,938 37	7,876 73	480 78	1,179 39
..				1,210 01	12 10	150 00	162 10	1,047 91	349 30	698 61	1,292 09	2,482 67
..				1,913 34	19 13	108 34	127 47	1,785 87	595 29	1,190 58	2,094 13	3,093 91
..				1,700 00	17 00	183 33	200 33	1,499 67	490 89	999 78	264 66	468 17
..							3 08	305 26	101 75	203 51	31,437 75	119,749 63
..				140,674 58	1,406 75	6,800 01	8,206 76	132,467 82	44,155 94	88,311 88	\$52,114 96	\$169,889 99
..				\$188,623 82	\$1,886 23	\$10,075 04	\$11,961 27	\$176,662 55	\$58,887 52	\$117,775 03		

*No license.

nty's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

RICHMOND COUNTY.

TABLE

showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Town of Richmond.....	458	29	14	.....	501	66	2	68	392	27	14	.....	433	47	\$118,853 83

RICHMOND COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Borough of Richmond.....	\$420 00	\$470 00	\$35 00	\$119,778 33	.....	\$6,624 83	\$6,624 73	\$111,153 50	\$37,051 17	\$74,102 33	\$33,651 82	\$107,754 15

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

ROCKLAND COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Clarkstown.....	43	4	.....	.....	47	5	.....	5	38	.....	.....	.....	42	1	\$4,686 67
Haverstraw.....	54	7	.....	.....	63	5	1	6	49	6	2	.....	57	2	12,517 09
Orangetown.....	66	8	.....	.....	74	7	1	8	59	7	.....	.....	66	6	10,933 36
Ranapo.....	22	2	.....	.....	26	.....	.....	.....	22	2	.....	.....	26	.....	3,548 24
Stony Point.....	25	.....	.....	.....	27	6	.....	6	19	.....	2	.....	21	.....	2,501 67
Total.....	210	21	6	.....	237	23	2	25	187	19	6	.....	212	9	\$34,167 13

ROCKLAND COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on sur-rendered certificates.	Total amount, treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Trans-fere.	Fines.									
Clarkstown	\$10 00	.....	\$4,676 67	\$140 80	\$324 99	\$365 28	\$4,311 38	\$1,437 13	\$2,874 26	\$2,076 37	\$4,950 63
Haverstraw	20 00	.....	12,537 09	376 11	456 34	834 45	11,702 64	3,900 88	7,801 76	2,133 76	9,935 51
Orangetown	60 00	.....	10,993 36	329 80	596 47	896 67	10,096 89	3,305 63	6,791 26	4,041 54	10,772 80
Ramapo	2,548 34	106 45	.....	106 45	3,441 89	1,147 80	2,294 59	2,294 44	4,589 03
Stony Point	2,501 67	75 06	308 33	383 38	2,118 29	706 10	1,412 19	736 98	2,149 12
Total	\$90 00	.....	\$34,257 13	\$1,027 71	\$1,558 33	\$2,586 04	\$31,671 09	\$10,557 03	\$21,114 06	\$11,283 03	\$32,397 09

See The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

ST. LAWRENCE COUNTY.

TABLE

ing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

[illegible]

ST. LAWRENCE COUNTY—(Concluded).

TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount, treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.								
Adirondack	\$1,232 49	\$25 25	\$50 00	\$75 25	\$1,187 24	\$395 75	\$791 49	\$1,403 34
Albany	\$10 00	\$75 00	2,951 67	59 03	358 34	417 37	2,534 30	844 77	1,689 53	3,792 37
Albany	20 00	.....	903 34	18 07	106 83	126 40	776 94	258 96	517 98	1,408 86
Albany	605 00	12 10	.....	12 10	593 90	197 63	395 27	398 11
Albany	200 00	200 00	4 00	.....	4 00	196 00	65 33	130 67	445 71
Albany	100 00	2 00	.....	2 00	98 00	32 67	65 33	815 17
Albany	800 00	6 00	33 33	39 33	260 67	86 89	172 78	398 20
Albany	510 00	10 20	.....	10 20	499 80	166 60	333 20	373 06
Albany	10 00	.....	310 00	6 20	16 67	22 87	287 13	93 71	191 42	377 34
Albany	1,968 75	39 37	68 75	108 12	1,890 63	620 21	1,270 42	710 54
Albany	188 33	3 77	58 33	62 10	126 23	42 06	84 15	516 32
Albany	283 33	5 67	.....	5 67	277 66	92 55	185 11	1,683 92
Albany	500 01	10 00	58 33	68 33	431 68	143 80	287 79	2,924 34
Albany	2,637 26
Albany	553 11
Albany	362 30
Albany	547 41
Albany	1,068 17
Albany	557 31
Albany	1,275 07
Albany	200 00	300 00	6 00	.....	6 00	294 00	98 00	196 00	460 32
Albany	300 00	6 00	.....	6 00	294 00	98 00	196 00	274 02
Albany	360 00	7 20	.....	7 20	352 80	117 60	235 20	710 73
Albany	10 00	.....	1,253 33	25 27	166 67	191 94	1,071 39	357 13	714 26	845 93
Albany	20 00	.....	512 34	10 27	16 67	26 94	486 40	162 13	324 27	814 41
Albany	200 00	4 00	.....	4 00	196 00	65 33	130 67	633 83
Albany	200 00	4 00	.....	4 00	196 00	65 33	130 67	958 10
Albany	30 00	50 00	13,723 32	274 46	349 98	624 44	13,098 88	4,366 29	8,732 59	581 97
Albany	358 33	7 17	50 00	57 17	301 16	100 89	200 27	2,522 87
Albany	300 00	6 00	83 33	89 33	210 67	70 22	140 45	917 14
Albany	400 00	400 00	8 00	.....	8 00	392 00	130 67	261 33	1,116 91
Albany	11,255 46
Albany	1,116 91
Albany	588 84
Albany	327 51
Albany	20 00	.....	3,378 35	67 56	166 67	234 23	3,144 12	1,048 04	2,096 08	106 26
Albany	400 00	8 00	.....	8 00	392 00	130 67	261 33	2,873 85
Albany	4,969 93
Albany	509 23
Albany	381 80
Albany	728 58
Albany	856 01
Albany	500 00	10 00	50 00	60 00	440 00	146 67	293 33	562 68
Total	\$130 00	\$1,025 00	\$32,079 59	\$641 59	\$1,635 40	\$2,276 99	\$29,803 60	\$9,934 20	\$19,869 40	\$43,539 08

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' share are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

SARATOGA COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Ballston	4	.....	.....	.....	4	1	.....	1	3	.....	.....	.....	3	.....	\$366 67
Charlton* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Clifton Park	6	.....	.....	.....	6	1	.....	1	5	.....	.....	.....	5	.....	600 00
Corinth	7	.....	2	.....	9	.....	.....	.....	7	.....	2	.....	9	.....	1,410 00
Day	3	.....	.....	.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	291 67
Edinburgh* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Galway	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	368 67
Greenfield	2	.....	.....	.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	200 00
Hadley	20	6	1	.....	36	5	1	6	24	5	1	.....	30	2	4,969 59
Half Moon	6	.....	2	.....	8	4	.....	4	2	.....	2	.....	4	1	584 17
Malta	28	5	.....	.....	33	4	1	5	24	4	.....	.....	28	4	4,864 58
Milton	3	.....	1	.....	4	.....	.....	.....	3	.....	1	.....	4	1	505 00
Morseau .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Northumberland* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Providence*	27	.....	3	.....	30	4	.....	4	23	.....	3	.....	26	2	3,973 83
Saratoga	89	27	1	.....	117	35	2	37	54	25	1	.....	80	12	30,434 07
Saratoga Springs	40	3	.....	.....	43	4	.....	4	36	3	.....	.....	39	3	5,633 33
Stillwater	38	6	.....	.....	44	6	3	9	32	3	.....	.....	35	2	6,084 16
Waverford .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wilton* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	286	47	10	.....	343	64	7	71	222	40	10	.....	272	27	\$60,263 24

* No license.

SARATOGA COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on sur-rendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Trans-fers.									
Balleton.....	.....	.....	\$386 67	\$11 00	\$58 33	\$60 33	\$297 34	\$99 11	\$198 23	\$684 15	\$882 38
Charlton*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	441 42	441 42
Clifton Park.....	.....	.....	600 00	18 00	41 67	59 67	540 33	180 11	.....	1,049 39	1,409 61
Corinth.....	.....	.....	1,410 00	42 30	.....	42 30	1,857 30	455 90	911 80	538 54	1,459 34
Day.....	.....	.....	291 67	8 75	.....	8 75	282 92	94 31	188 61	23 19	211 80
Edinburg*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	41 86	41 86
Galway*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	300 49	300 49
Greenfield.....	.....	.....	366 67	11 00	.....	11 00	355 67	118 55	237 12	375 08	912 20
Hadley.....	.....	.....	200 00	8 00	.....	8 00	192 00	64 67	129 53	137 53	268 86
Half Moon.....	.....	.....	5,214 52	156 44	304 18	460 63	4,753 97	1,584 65	3,169 32	1,633 92	4,823 24
Malta.....	10 00	.....	384 17	17 82	189 99	167 81	428 38	142 12	284 24	464 58	748 82
Milton.....	40 00	.....	4,904 58	147 14	185 41	332 55	4,572 03	1,534 01	3,038 02	1,543 60	4,581 62
Moreau.....	10 00	.....	515 00	15 45	.....	15 45	499 55	166 52	333 03	853 35	1,186 38
Northumberland*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	386 11	386 11
Providence*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	87 96	87 96
Saratoga.....	20 00	.....	3,993 33	119 80	275 00	394 80	3,598 53	1,199 51	2,399 02	1,037 75	2,436 77
Saratoga Springs.....	120 00	.....	30,554 07	916 62	5,908 21	6,824 83	23,729 24	7,969 75	15,819 49	6,099 53	21,919 02
Stillwater.....	30 00	.....	5,663 33	169 90	275 00	444 90	5,218 43	1,739 48	3,478 95	1,465 79	4,944 74
Waterford.....	20 00	50 00	6,134 16	183 73	865 98	1,049 71	5,074 45	1,691 48	3,382 97	1,122 17	4,505 14
Wilton*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	226 72	226 72
Total.....	\$270 00	\$275 00	\$60,798 24	\$1,923 95	\$8,063 77	\$9,987 72	\$30,910 52	\$16,970 17	\$33,940 35	\$18,463 13	\$52,403 48

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

SCHENECTADY COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Duanesburg	8				8	1		1	7				7		\$641 67
Glenville															200 00
Niskayuna	2				2				2				2		
Princeton															
Rotterdam	59			1	60	10		10	49		1		50	3	5,030 03
Schenectady city	152	8	12		172	16		16	136	8	12		156	16	51,234 91
Total	221	8	13		242	27		27	194	8	13		215	19	\$57,106 61

* No license.

SCHENECTADY COUNTY—(Concluded).

AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
All right grants.	Transfers.	Fines.									
.....	\$641 67	\$12 83	\$8 34	\$21 17	\$620 50	\$206 83	\$413 67	\$854 44	\$1,208 11
.....	1,414 81	1,414 81
.....	200 00	4 00	.....	4 00	196 00	65 83	130 67	368 52	499 19
.....	261 55	261 55
.....	\$30 00	113 20	466 67	579 87	5,080 16	1,093 39	3,386 77	1,599 33	4,976 10
.....	160 00	1,030 90	3,091 64	4,122 64	47,422 37	15,807 46	31,614 91	8,766 93	40,381 84
.....	\$190 00	\$1,160 93	\$3,566 65	\$4,727 58	\$53,319 03	\$17,773 01	\$35,546 02	\$13,255 58	\$48,801 60

* No license.

of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

SCHOHARIE COUNTY.

TABLE

showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1909, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					Sub. 1.	Sub. 2.		Sub. 3.	Sub. 4.					
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.											
enholm	2				2				2			2		\$200 00	
come	2				2				2			2		200 00	
urisle	2				2				2			2		2,835 43	
blackkill	17	4			21		1	3	15	3		18		116 67	
neville	2				2				2			2		400 00	
perance	4				4				4			4		708 35	
ilton	8				8		1	1	7			7			
lboa															
lerson															
iddleburgh															
chmondville	6				6	1		1	6			5		500 01	
oharte	6				6				6			6		610 00	
ward	5		2		5				5		2	5		483 34	
aron	15				15	9		9	6			6		1,391 69	
umit	3				3				3			3		300 00	
right	2				2				2			2		150 00	
Total	72	4	2		78	13	1	14	59	3	2	64		\$7,895 49	

* No license.

SCHUYLER COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.			
Catherine*	3				3										\$208 34
Cayuta	16	7			23	4	1	5	12	6			18		3,414 58
Dix															
Hector*	8				10	3		3	5		2		7		1,376 67
Montour	2				2				2				2		200 00
Orange	2				2				2				2		300 00
Reading															
Tyrone*															
Total.....	31	7	2		40	7	1	8	24	6	2		32		\$5,499 59

*No license.

SCHUYLER COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Catherine*	\$208 34	\$6 25	.....	\$6 25	\$202 09	\$97 36	\$134 73	\$358 02	\$358 02
Cayuta	3,414 58	102 44	\$322 92	425 36	2,989 22	996 41	1,992 81	159 92	294 65
Dix	973 81	2,966 62
Hector*	1,649 75	1,649 75
Montour	1,376 67	41 30	366 67	407 97	968 70	322 00	645 80	407 66	1,053 46
Orange	200 00	6 00	.....	6 00	194 00	64 67	129 33	205 27	334 60
Reading	300 00	9 00	.....	9 00	291 00	97 00	194 00	582 38	776 38
Tyrone*	436 78	436 78
Total	\$5,499 59	\$164 99	\$689 59	\$854 58	\$4,645 01	\$1,548 34	\$3,096 67	\$4,773 59	\$7,870 26

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

ST. LAWRENCE COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

TOWNS AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Adirondack	13	2			15	1		1	12	2			14	1	\$1,232 49
Albany	17	5			22	4		4	13	5			18		2,666 67
Albany city	12				12	2		2	10				10	2	883 34
Albany town	6	1			7				6	1			7		605 00
Albany village	1														
Albany village	3				3	1		1	1				1		100 00
Albany village	5				5				5				5		300 00
Albany village	3				3	1		1	2				2	1	500 00
Albany village	8	5			13	1		1	8	4			12		300 00
Albany village	2				2	1		1	1				1		1,968 75
Albany village	2				2	1		1	3				3		183 33
Albany village	6				6	1		1	5				5		283 33
Albany village															500 01
Albany village	1				1				1				1		100 00
Albany village	3				3				3				3		300 00
Albany village	12	3			15	4		4	2	3			5	1	850 00
Albany village	13				13	1		1	5				6	2	1,143 33
Albany village	6				6				5	1			6		513 84
Albany village	39	4			43	3		3	36	4			42	3	200 00
Albany village	4				4	1		1	3				3		13,043 32
Albany village	3	1			4	1		1	2	1			3		358 33
Albany village															300 00
Albany village	17	4			21	1		1	16	4			20	2	3,358 35
Albany village	4				4				4				4		400 00
Albany village															
Albany village	5	1			6	1		1	4	1			5		500 00
Albany village															
Total	178	25	5	2	210	23	1	24	155	24	5	2	186	13	\$30,924 59

* No license.

ST. LAWRENCE COUNTY--(Concluded).

[illegible]

* No license.

ty's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

SARATOGA COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.					NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.				
Ballston	4				4	1			1	3				3		\$368 67	
Charlton*																	
Clifton Park	6				6	1			1	5				5		600 00	
Corinth	7		2		9					7				9		1,410 00	
Day	3				3					3				3		291 67	
Edinburgh*																	
Galway																	
Greenfield	4				4					4				4		368 67	
Hadley	2				2					2				2		200 00	
Half Moon	29	6	1		36	5	1		6	24	5			30	2	4,969 59	
Malta	6		2		8	4			4	2				4	1	584 17	
Milton	28	5			33	4	1		5	24	4			28	4	4,804 58	
Morseau	3		1		4					3				4	1	505 00	
Northumberland*																	
Providence*																	
Saratoga	27		3		30	4			4	23				26	2	8,973 33	
Saratoga Springs	89	27	1		117	85	2		37	54	25	1		80	12	30,434 07	
Stillwater	40	3			43	4			4	36	3			39	3	5,633 33	
Waverford	38	6			44	6	3		9	32	3			35	2	6,064 16	
Wilson*																	
Total.....	286	47	10		343	64	7		71	222	40	10		272	27	\$60,253 24	

* No license.

SARATOGA COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount, treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Trans. for.	Fines.									
Ballston	\$366 67	\$11 00	\$58 33	\$49 33	\$297 34	\$99 11	\$198 23	\$664 15	\$962 38
Chilton*	441 42	441 42
Clifton Park	600 00	18 00	41 67	59 67	540 33	180 11	360 22	1,049 39	1,409 61
Corinth	1,410 00	42 30	.....	42 30	1,367 70	455 90	911 80	538 54	1,450 34
Day	291 67	8 75	.....	8 75	282 92	94 31	188 61	23 19	211 80
Edinburg*	41 86	41 86
Galway*	300 49	300 49
Greenfield	368 67	11 00	.....	11 00	355 67	118 55	237 12	375 08	612 20
Hadley	6 00	.....	6 00	194 00	64 67	129 33	137 53	266 86
Half Moon	\$20 00	\$225 00	5,214 52	156 44	304 18	460 62	4,753 97	1,534 65	3,169 32	1,553 92	4,823 24
Malta	10 00	.....	594 17	17 82	149 99	167 81	426 36	142 12	284 24	464 58	748 82
Milton	40 00	.....	4,904 58	147 14	185 41	332 55	4,572 03	1,534 01	3,048 02	1,543 60	4,591 62
Moreau	10 00	.....	515 00	15 45	.....	15 45	499 55	166 53	333 03	853 35	1,196 38
Northumberland*	386 11	386 11
Providence*	20 00	.....	3,993 33	119 80	275 00	384 80	3,598 53	1,199 51	2,399 02	37 96	37 96
Saratoga	120 00	.....	30,554 07	916 62	5,908 21	6,824 83	23,729 24	7,909 75	15,819 49	6,099 53	24,919 02
Saratoga Springs	30 00	.....	5,663 33	169 90	.....	444 90	5,218 43	1,739 48	3,478 95	1,465 79	4,944 74
Stillwater	20 00	50 00	6,124 16	183 73	865 88	1,049 71	5,074 45	1,691 48	3,382 97	1,132 17	4,505 14
Watford	226 72	226 72
Wilton*
Total	\$270 00	\$275 09	\$60,798 24	\$1,823 95	\$8,063 77	\$9,887 72	\$50,910 52	\$16,970 17	\$33,940 35	\$18,463 13	\$52,403 48

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

SCHENECTADY COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Duanesburg	8				8	1		1	7				7		\$641 67
Glenville															
Niskayuna	2				2				2				2		200 00
Princeton															
Rotterdam	59	1			60	10		10	49		1		50	3	5,030 03
Schenectady city	132	8	12		172	16		16	136	8	12		156	16	51,234 91
Total	221	8	13		242	27		27	194	8	13		215	19	\$37,106 61

* No license.

SCHENECTADY COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Duanesburg.....	\$641 67	\$12 83	\$8 34	\$21 17	\$620 50	\$206 83	\$413 67	\$854 44	\$1,268 11
Glenville.....	200 00	4 00	.....	4 00	196 00	65 33	130 67	1,414 81	1,414 81
Niskayuna.....	368 52	499 19
Princeton.....	\$600 00	5,660 03	113 20	466 67	579 87	5,080 16	1,693 39	3,386 77	261 55	261 55
Rottterdam.....	150 00	51,544 91	1,030 90	3,091 64	4,122 54	47,422 37	15,807 46	31,614 91	1,589 33	4,976 10
Schenectady city..	8,766 93	40,321 84
Total.....	\$190 00	\$750 00	\$58,046 61	\$1,160 93	\$3,566 65	\$4,727 58	\$53,319 03	\$17,773 01	\$35,546 02	\$13,255 58	\$48,801 60

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

SCHOHARIE COUNTY.

TABLE

ing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.					NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.			
Adm	2				2						2				2		\$200 00
ne	2				2												200 00
ale	17	4			21	2			1	3	15	3			18		2,835 43
skill	2				2						2				2		116 67
ville	2				2						2				2		400 00
ance	4				4						4				4		400 00
n	8				8	1				1	7				7		708 35
a																	
son																	
leburgh																	
nondville	6				6	1				1	5				5		500 01
arie	6		2		8								2		8		610 00
rd.	5				5						5				5		483 34
n	15				15	9				9					6		1,391 69
n	3				3						3				3		300 00
nit	2				2						2				2		150 00
bt																	

SOHOHARIE COUNTY—(Concluded).

TIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Trans-fers.	Fines.									
heim	\$200 00	\$6 00	.....	\$6 00	\$194 00	\$64 07	\$129 33	\$172 03	\$301 36
me*	235 63	235 63
ie	200 00	6 00	.....	6 00	194 00	64 07	129 33	522 14	651 47
kill	2,535 43	85 06	\$210 42	295 48	2,539 95	846 65	1,693 30	1,240 55	2,933 85
eville	116 67	3 50	.....	3 50	113 17	37 72	75 45	208 11	283 56
rance	400 00	12 00	.....	12 00	388 00	129 33	258 67	344 96	603 63
on	708 35	21 25	50 00	71 25	637 10	212 37	424 73	477 42	902 15
os*	373 92	373 92
raon*	340 09	340 09
ieburgh*	806 26	806 26
mondville	500 01	15 00	8 34	23 34	476 67	158 89	317 78	530 41	848 19
harie	610 00	18 30	.....	18 30	591 70	197 23	394 47	844 76	1,239 23
ard	483 34	14 50	.....	14 50	468 84	156 28	313 56	509 71	822 27
on	1,391 69	41 75	524 98	566 73	824 96	274 99	549 97	773 43	1,323 40
mit	300 00	9 00	.....	9 00	291 00	97 00	194 00	342 39	536 39
ght	150 00	4 50	.....	4 50	145 50	48 50	97 00	405 13	502 13
Total	\$7,995 49	\$236 86	\$793 74	\$1,030 60	\$6,864 89	\$2,298 30	\$4,576 59	\$8,126 94	\$12,703 53

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' es are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

SCHUYLER COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED						Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.			Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						Total in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED							NUMBER OF CERTIFICATES SURRENDERED.				NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.								
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.		Sub. 6.								
Catherine*.....	3						3										3		\$208 34	
Caleta.....	16	7					23	4	1	5	12	6					18		3,414 58	
Dix.....																				
Hector*.....																				
Montour.....	8		2				10	3		3	5		2				7		1,376 67	
Orange.....	2						2										2		200 00	
Reading.....	2						2				2						2		300 00	
Tyrone*.....																				
Total.....	31	7	2				40	7	1	8	24	6	2				32		\$5,499 59	

*No license.

SCHUYLER COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by disbursement State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Catharine*	\$208 34	\$6 25	.....	\$6 25	\$202 09	.....	.....	\$358 02	\$358 02
Dayton	\$47 36	\$134 13	159 92	294 45
Dayton	3,414 58	102 44	\$322 92	425 36	2,989 22	998 41	1,992 81	973 81	2,966 62
Eden*	1,649 75	1,649 75
Montour	1,375 67	41 30	368 67	407 97	968 70	322 00	645 80	407 66	1,053 46
Orange	200 00	5 00	.....	5 00	194 00	64 67	129 33	205 27	334 60
Reading	300 00	9 00	.....	9 00	291 00	97 00	194 00	582 38	776 38
Tyrone*	436 78	436 78
Total	\$5,499 59	\$164 99	\$689 59	\$854 58	\$4,645 01	\$1,548 34	\$3,096 67	\$4,773 59	\$7,870 26

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

SENECA COUNTY. TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Covert.....	6	1	.....	.....	6	1	.....	1	4	1	.....	.....	5	.....	\$550 00
Exyette.....	7	.....	.....	.....	7	3	.....	3	4	.....	.....	.....	4	.....	875 00
Juniata.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
Leola.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ovid.....	14	4	.....	.....	18	2	.....	2	12	4	.....	.....	16	.....	1,350 01
Romulus.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	400 00
Seneca Falls.....	25	4	.....	.....	29	4	.....	4	21	4	.....	.....	25	.....	6,975 00
Tyre.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Warick.....	3	.....	.....	.....	3	1	.....	1	2	.....	.....	.....	2	.....	300 00
Waterloo.....	21	3	.....	.....	24	4	.....	4	17	3	.....	.....	20	.....	3,941 67
Total.....	80	12	.....	.....	92	15	.....	15	65	12	.....	.....	77	.....	\$14,491 68

* No license.

SENECA COUNTY—(Concluded).

LAND 'NS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fee.	Rebates paid on sur- rendered certificates.	Total amount treasurer's fee and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by dimin- ished State tax.	Total benefit to localities.
	All night permits.	Trans- fers.	Fines.									
.....	\$575 00	\$17 25	\$86 67	\$63 92	\$491 08	\$163 69	\$327 39	\$926 65	\$1,254 04
.....	875 00	24 25	91 68	117 93	757 07	252 36	504 71	799 14	1,303 85
.....	100 00	3 00	.....	3 00	97 00	32 83	64 67	919 73	1,984 40
.....	797 36	797 36
.....	1,350 01	40 50	75 00	115 50	1,234 51	411 50	823 01	660 50	1,483 51
.....	400 00	12 00	.....	12 00	388 00	129 33	258 67	1,338 15	1,596 82
.....	6,975 00	209 25	616 66	825 91	6,149 09	2,049 70	4,099 39	1,757 81	5,857 20
.....	2,568 02	2,568 02
.....	300 00	9 00	8 54	17 34	282 66	94 23	188 44	409 58	508 02
.....	8,941 67	118 25	249 99	368 24	3,573 43	1,191 15	2,382 28	514 32	2,896 60
.....	\$14,516 68	\$435 50	\$1,108 34	\$1,543 84	\$12,972 84	\$4,324 28	\$8,648 56	\$10,691 26	\$19,339 82

* No license.

county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

STEBEN COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
lacon.....	11	1	1	.....	13	.....	.....	.....	.....	11	1	1	.....	13	1	\$2,280 00
ca.....	.....	.....	.....	.....	46	3	1	.....	4	37	6	.....	.....	42	5	20 27
blord.....	40	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,731 24
eron.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
phell.....	2	.....	.....	.....	2	.....	.....	.....	.....	2	.....	.....	.....	2	.....	.....
pleo.....	9	1	.....	.....	10	4	.....	.....	4	5	1	.....	.....	6	1	75 00
m.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,775 00
ecton.....	14	3	.....	.....	17	3	1	.....	4	11	2	.....	.....	13	.....	1,275 02
ing city.....	43	1	9	.....	53	6	.....	.....	6	37	1	9	.....	47	2	13,631 10
aling.....	9	.....	.....	.....	9	3	.....	.....	3	6	.....	.....	.....	6	1	825 01
aville.....	4	.....	.....	.....	4	4	.....	.....	4	.....	.....	.....	.....	4	.....	316 67
in.....	4	1	.....	.....	5	.....	.....	.....	.....	4	1	.....	.....	5	.....	450 00
ant.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
enwood.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
aville.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
nby.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
ndsville city.....	55	9	9	.....	73	5	1	.....	6	50	8	9	.....	67	7	19,459 67
ndsville.....	4	.....	.....	.....	4	.....	.....	.....	.....	4	.....	.....	.....	4	.....	400 00
rad.....	2	.....	.....	.....	2	2	.....	.....	2	.....	.....	.....	.....	.....	.....	183 34
per.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
dley.....	9	1	.....	.....	3	.....	.....	.....	.....	9	1	.....	.....	3	1	250 00
tsburg.....	4	.....	.....	.....	6	.....	.....	.....	.....	4	.....	1	.....	5	.....	371 67
ney.....	1	.....	.....	.....	1	.....	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
bbons.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
raeson.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
oupsburg.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
carors.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
ana.....	9	8	.....	.....	17	1	.....	.....	1	8	8	.....	.....	16	.....	1,282 51
land.....	21	1	.....	.....	22	3	.....	.....	3	18	1	.....	.....	19	.....	2,083 34
inc.....	4	.....	.....	.....	4	2	.....	.....	2	2	.....	.....	.....	2	.....	386 68
it Union.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
esler.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
admill.....	1	.....	.....	.....	1	.....	.....	.....	.....	1	.....	.....	.....	1	.....	50 00
Total.....	239	32	20	.....	291	32	3	.....	35	207	29	20	.....	256	18	\$51,856 53

* No license.

STEBURN COUNTY—(Concluded).

STATE COMMISSIONER OF EXCISE.

241

TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.									
Iron	\$10 00	\$2,290 00	\$45 80	.....	\$45 80	\$2,244 20	\$748 07	\$1,496 13	\$592 02	\$2,088 15
Cast	470 27	9 41	.....	9 41	460 86	153 62	307 24	715 87	1,023 11
Fort	50 00	6,781 24	138 63	\$412 48	548 12	6,233 12	2,077 71	4,156 41	2,432 67	6,588 08
Iron
pell	75 00	1 50	.....	1 50	73 50	24 50	49 00	891 20	891 20
sec	10 00	1,810 00	36 20	150 01	186 21	1,623 79	541 26	1,082 53	484 56	533 06
con	768 60	1,561 13
ing city	20 00	1,275 02	25 50	162 50	188 00	1,087 02	363 34	724 68	273 70	273 70
ing	10 00	13,851 10	277 02	729 16	1,006 18	12,844 92	4,281 34	8,563 58	915 70	1,540 88
ville	318 67	6 33	175 00	191 70	643 31	214 44	428 87	2,407 41	10,970 09
la	450 00	9 00	.....	9 00	441 00	103 44	206 90	545 08	973 85
nont	828 38	885 28
nont	663 90	966 90
nwood	291 96	291 96
xville	282 35	282 35
by	141 28	141 28
helleville city	70 00	19,529 67	390 59	885 80	1,266 39	18,243 28	6,081 09	12,162 19	273 09	273 09
helleville	400 00	8 00	.....	8 00	392 00	130 67	261 33	2,687 91	14,850 10
ard	183 34	3 67	91 66	95 33	88 01	29 24	58 67	609 80	870 63
er	466 97	525 64
ley	10 00	260 00	5 20	.....	5 20	254 80	84 93	169 87	463 85	463 85
taburg	371 67	7 43	.....	7 43	364 24	121 41	242 83	309 67	479 54
ney	100 00	2 00	.....	2 00	98 00	32 67	65 33	723 30	966 13
ne	521 71	587 04
ibone	387 29	387 29
ibone	224 66	224 66
upaburg	361 60	361 60
arora	1,262 51	25 25	58 33	63 58	1,178 93	392 98	785 95	322 97	322 97
ana	2,063 84	41 67	200 00	241 67	1,841 67	613 89	1,227 78	1,097 43	1,985 38
land	50 00	366 68	7 33	108 33	115 66	251 02	83 67	167 35	827 08	2,064 86
ne	235 00	402 35
it Union	231 09	231 09
eler	424 66	424 66
dhull	50 00	1 00	.....	1 00	49 00	16 33	32 67	447 04	479 71
Total	\$180 00	\$52,761 52	\$1,055 23	\$2,963 28	\$4,038 51	\$48,723 01	\$16,241 00	\$32,482 01	\$22,368 80	\$54,850 81

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' fees are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

SUFFOLK COUNTY.

TABLE

showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Issued.					Surrendered.			Force April 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Babylon	47	4	1	.....	52	7	7	40	4	1	.....	45	2	\$7,080 00
Brookhaven	78	6	1	.....	86	26	1	52	5	1	.....	58	3	10,050 81
East Hampton .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Farmington .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Islip	31	.....	.....	.....	34	5	.....	26	.....	.....	.....	29	1	4,906 67
Riverhead	53	2	4	.....	59	12	.....	41	2	4	.....	47	4	7,561 25
Shelter Island	10	1	1	.....	12	.....	.....	10	1	1	.....	12	.....	1,780 00
Shelter Island	5	.....	.....	.....	5	4	.....	1	.....	.....	.....	1	.....	450 00
Smithtown	9	.....	.....	.....	9	.....	.....	9	.....	.....	.....	9	.....	800 00
Southampton	35	.....	8	.....	43	3	.....	32	.....	.....	.....	40	1	4,906 25
Southold	32	.....	3	.....	35	7	.....	25	.....	.....	.....	28	1	4,164 16
Total.....	300	13	21	.....	334	64	1	236	12	21	.....	269	12	\$41,793 14

* No license.

SUFFOLK COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.								
Babylon	\$20 00	.....	\$213 00	\$533 32	\$706 32	\$6,303 68	\$2,101 23	\$4,202 45	\$2,271 53	\$6,473 98
Brookhaven	30 00	.....	302 42	1,691 65	1,994 07	8,086 74	2,695 58	5,391 16	5,713 22	11,104 38
East Hampton*	\$603 34	18 10	.....	18 10	585 24	185 08	590 16	1,573 22	1,933 38
Hammington	10 00	.....	147 50	495 84	405 84	4,510 83	1,503 61	3,007 22	3,315 85	6,323 07
Islip	40 00	50 00	229 54	850 01	1,179 55	6,471 70	2,157 23	4,314 47	5,610 28	9,924 75
Riverhead	53 40	.....	53 40	1,726 60	575 53	1,151 07	1,765 69	2,918 76
Suffolk Island	13 50	233 32	246 82	203 18	67 78	185 45	989 62	1,065 07
Southampton	27 00	.....	27 00	873 00	291 00	582 00	1,189 02	1,771 02
Southold	10 00	.....	147 49	174 98	322 48	4,593 77	1,531 26	3,062 51	5,124 21	8,186 72
.....	10 00	100 00	128 22	308 33	436 55	5,857 61	1,279 20	2,558 41	3,408 70	5,967 11
Total	\$120 00	\$753 34	\$1,280 17	\$4,199 96	\$5,480 13	\$37,192 35	\$12,397 45	\$24,794 90	\$30,811 34	\$55,606 24

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

SULLIVAN COUNTY.

TABLE

showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May, 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.					NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 1.	Sub. 2.		Sub. 3.	Sub. 6.					
ethel*.....	19				19	3			3			16				\$1,783 83	
Albion.....	8				8	1			1			7				783 33	
Albion.....	15				15	3			3			12				1,441 67	
Albion.....	18	1			19	4			4			14	1			1,675 01	
Albion.....																	
Albion.....	12				12	1			1			11				1,175 00	
Albion.....	8				8	4			4			4				749 99	
Albion.....	21	8			29	3	1	4	18	7						2,287 50	
Albion.....	2				2				2			2				200 00	
Albion.....	12				12	2			2			10			2	1,200 00	
Albion.....	7				7	1			1			6				608 24	
Albion.....	18				18	3			3			11			1	1,250 00	
Albion.....	20	4			24	4			4			16	4			2,175 01	
Albion.....	4				4							4				400 07	
Total.....	159	13			172	28	1	29	131	12				143	3	\$15,729 18	

*No license.

SULLIVAN COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on sur-rendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.								
Bethel [*]	\$3 50	\$183 34	\$238 84	\$1,546 49	\$515 49	.....	\$390 12	\$390 12
Callicon.	23 50	66 67	90 17	693 16	231 05	462 11	210 66	1,261 46
Cochection	43 26	225 01	268 26	1,173 41	391 14	782 27	236 64	1,688 75
Delaware.	50 25	175 00	225 25	1,449 76	483 25	966 51	221 06	1,603 23
Fallsburgh.	330 18	1,296 69
Forestburgh [*]	35 25	66 67	101 92	1,073 08	357 69	715 39	47 56	47 56
Fremont.	22 50	241 66	264 16	483 83	161 94	323 89	238 56	953 95
Highland.	68 63	162 51	231 14	2,066 36	695 46	1,370 90	111 18	435 07
Liberty.	6 00	.....	6 00	194 00	64 67	129 33	611 13	1,982 08
Lumberland.	36 60	16 66	53 26	1,166 72	888 91	777 81	125 34	254 67
Manakating.	\$20 00	.....	18 25	8 34	26 59	581 75	193 92	387 83	458 40	1,286 21
Neversink.	10 00	.....	37 80	75 00	112 80	1,147 20	382 40	764 80	130 35	518 18
Rockland.	65 25	249 99	315 24	1,859 77	619 93	1,239 84	296 86	1,051 16
Thompson.	12 00	.....	12 00	388 00	129 33	258 67	522 96	1,762 80
Tusten.	142 97	401 64
Total.	\$30 00	.....	\$472 78	\$1,470 87	\$1,943 65	\$13,815 53	\$4,605 18	\$9,210 35	\$4,063 47	\$13,273 82

^{*}No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

TIOGA COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.						Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.					Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.			Sub. 2.				Sub. 1.	Sub. 2.		Sub. 3.							
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.	Sub. 5.	Sub. 6.					Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.	Sub. 5.				Sub. 6.
Barton.....	27	8					35	3	1	4	24	7				31	4	\$5,616 68
Berkshire.....							3											15 00
Candor.....			3				3						3			3		
Newark Valley*.....							2				2					2		200 00
Nichols.....	28	9	2				39	5	2	7	23	7	2			32	1	8,068 34
Owego.....	1						1				1					1		100 00
Richford.....	2						2				2					2		200 00
Spencer.....	2						2				2					2		200 00
Tioga.....	4						4	2		2	2					2		400 00
Total.....	64	17	5				86	10	3	13	54	14	5			73	5	\$14,000 02

*No license.

TOWNS.	All night permits.	Trans-fere.	Fines.	amount received.	treasurer's fees.	paid on sur-rendered certificates.	treasurer's fees and rebates.	Net receipts.	share net receipts.	share net receipts.	by dimin-ished State tax.	benefit to localities.
ton	\$40 00	.....	\$5,656 68	\$169 70	\$247 91	\$417 61	\$5,239 07	\$1,746 36	\$3,492 71	\$1,831 69	\$5,324 40
kehiro*	15 00	45	.....	45	14 53	4 85	9 70	204 22	294 22
ador	200 00	6 00	.....	6 00	194 00	64 67	129 33	911 81	921 01
ark Valley*	\$200 00	200 00	6 00	.....	6 00	194 00	61 67	129 33	562 31	711 64
hols	8,078 34	242 35	908 33	1,150 68	6,927 66	2,809 22	4,618 44	650 34	779 67
ego	10 00	.....	100 00	3 00	.....	3 00	97 00	32 33	64 67	3,865 80	7,988 74
hford	200 00	6 00	.....	6 00	194 00	64 66	129 34	244 41	309 08
meer	400 00	12 00	16 68	28 68	371 32	123 77	247 55	556 21	685 55
ga.	914 18	1,161 68
Total.....	\$50 00	\$200 00	\$14,890 02	\$445 50	\$1,172 92	\$1,618 42	\$13,221 60	\$4,410 53	\$8,821 07	\$9,349 92	\$18,170 99

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

TOMPKINS COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.			Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.					Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.		Sub. 6.	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Coline*																	
Abby*																	
Field*																	
Ston.																	
aca city	52	15	2	3	69	11	3	14	28	41	12	2	3	55	6	\$15 00	
aca																19,776 21	
using*																	
Field																	
asses	8	3	1		11	1			1	7	3			10		5 00	
Total	60	18	6		84	12	3	15	30	48	15	6		69	6	\$21,354 54	

* No license.

TOMPKINS COUNTY—(Concluded).

TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
line*	\$508 25	\$508 25
ly*	478 69	478 69
ld*	1,427 77	1,427 77
ld*	408 01	408 01
n	\$15 00	\$0 30	.....	\$0 30	\$14 70	\$4 90	\$9 80	1,032 93	1,079 78
a city.	\$60 00	\$300 00	\$20,186 21	402 72	\$2,545 79	2,948 51	17,167 70	5,729 24	11,438 46	4,837 83	16,316 29
a.	50 00	50 00	1 00	.....	1 00	49 00	16 33	32 67	570 89	603 56
ing*	1,030 93	1,030 93
ld	5 00	10	.....	10	4 90	1 63	3 27	806 70	809 97
ees	1,558 83	31 17	133 39	164 50	1,393 83	464 61	929 22	977 17	1,906 89
'total.....	\$60 00	\$380 00	\$21,764 54	\$435 29	\$2,679 12	\$3,114 41	\$18,650 13	\$6,216 71	\$12,433 42	\$11,535 31	\$24,268 76

*No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' share are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

ULSTER COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.						Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE, APRIL 30, 1900.						Total number in force.	Number of transfers.	Amount received from certificates.											
	Sub. 1.							Sub. 1.		Sub. 2.			Sub. 1.									Sub. 2.		Sub. 3.		Sub. 6.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.	Sub. 5.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.	Sub. 5.	Sub. 6.				Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.	Sub. 5.	Sub. 6.					
Denning	1						1										1															\$100 00
Geopus	13	1					14										2														1,850 00	
Gardiner	6						6										1														558 33	
Hardenburgh *																																
Hartley	9						9																									808 34
Kingston city.	128	11	10				149	17	1								18														44,891 62	
Kingston	4						4																									400 00
Lloyd	7		1				8	1									1														705 00	
Marbletown	6						6	1									1														600 00	
Marlborough	7		2				9										7															985 00
New Paltz	6	2					8	1									1														566 57	
Olive*																																
Plattekill*																																
Rochester	5						5	1									1														250 01	
Rosendale	48		2				50	1									5														6,176 66	
Saugerties	51	8	1				60	3	2								5														8,548 76	
Shandaken	23	4					27	8									8														2,195 84	
Shawangunk*																																
Ulster	38						38										7															3,483 35
Wawarsing	36	5					41	5	1								6															5,558 33
Woodstock	2						2																									200 00
Total.....	390	31	16				437	52	4								56															\$77,877 91

*No license.

ULSTER COUNTY—(Concluded).

AND NS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on ur- rendered certificates.	Total amount treasurer's fee and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by dimi- nished State tax.	Total benefit to localities.
	All night permits.	Trans- fers.	Fines.									
.....	\$100 00	\$2 00	.....	\$2 00	\$98 00	\$32 67	\$65 33	\$36 91	\$102 24
.....	1,850 00	37 00	\$91 67	128 67	1,721 33	573 78	1,147 55	1,363 24	2,510 79
gh*	558 33	11 17	83 83	94 50	468 83	154 61	309 22	509 67	818 89
.....	16 17	792 17	264 06	528 11	330 96	859 09
ity	\$80 00	\$80 00	\$40 00	45,091 62	901 83	2,068 30	2,910 13	42,181 49	14,060 50	28,121 99	7,074 05	85,196 04
.....	400 00	8 00	.....	8 00	392 00	180 67	211 33	25 93	287 26
.....	705 00	14 10	75 00	89 10	615 90	295 80	410 60	657 65	1,068 25
n	600 00	12 00	16 67	28 67	571 33	190 44	380 89	947 96	1,328 85
th	985 00	19 70	.....	19 70	965 30	321 77	643 53	729 37	1,372 90
.....	568 67	11 38	8 34	19 67	547 00	182 33	364 67	744 89	1,109 56
.....	327 65	327 65
.....	555 51	555 51
.....	250 01	5 00	8 34	13 34	236 67	78 98	157 78	609 55	767 33
.....	6,186 66	123 73	458 84	582 07	5,604 59	1,968 19	3,736 40	829 97	4,566 37
.....	8,558 76	171 17	429 16	600 33	7,958 43	2,652 81	5,306 62	2,196 39	7,502 91
.....	2,270 84	45 42	416 45	462 07	1,808 77	602 92	1,205 85	397 73	1,603 58
ik*	75 00	.....	.....	.....	.....	.....	.....	.....	649 56	649 56
.....	3,518 35	70 37	416 67	487 04	3,031 31	1,010 44	2,020 87	678 71	2,699 58
.....	5,558 33	111 17	362 61	473 68	5,084 65	1,694 88	3,389 77	1,116 84	4,506 61
.....	200 00	4 00	.....	4 00	196 00	65 33	130 67	245 31	375 98
.....	\$80 00	\$110 00	\$140 00	\$78,207 91	\$1,564 16	\$4,374 98	\$5,939 14	\$72,268 77	\$24,089 59	\$48,179 18	\$20,080 63	\$68,259 81

* No license.

county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

WARREN COUNTY.

TABLE

showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.					NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Alton.....	8				8	5				5	3				3		\$733 34
Albion.....	10	2			12	6				7	4				5		1,020 83
Albion.....	7		1		8	4				4	3				4		646 66
Albion.....																	
Albion.....	6				6	4				4	2				2		549 99
Albion.....	10	3			13	1				2	2				11		1,070 84
Albion.....	3				3	1				1	2				3		841 67
Albion.....	78	19	1		98	16	2			18	62	17	1		80	7	21,113 35
Albion.....	3				3	1				1	2				2		233 83
Albion.....	1				1						1				1		100 00
Albion.....	7	2			9						7	2			9		1,441 67
Albion.....	183	27	2		162	38	4			42	95	23	2		120	8	\$27,251 68
Total.....																	

* No license.

WARREN COUNTY—(Concluded).

TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount, treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Bellevue	\$10 00	.....	\$723 34	\$22 00	\$291 65	\$313 65	\$419 69	\$139 99	\$270 80	\$333 28	\$913 08
Bellevue	1,080 83	30 92	537 49	418 41	619 42	204 14	408 28	138 83	841 03
Bellevue	646 66	19 40	233 32	252 72	843 94	131 31	262 63	201 60	464 26
Bellevue	136 90	186 90
Bellevue	35 94	324 93
Bellevue	254 34	929 02
Bellevue	119 49	807 10
Bellevue	8,532 83	15,842 53
Bellevue	64 28	176 26
Bellevue	68 08	132 73
Bellevue	283 03	1,215 31
Total	\$80 00	.....	\$27,331 68	\$819 96	\$3,320 79	\$4,140 74	\$23,190 94	\$7,730 31	\$15,460 63	\$5,523 16	\$20,983 79

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

WAYNE COUNTY.

TABLE

ing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.					NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Ala.	18	4			22	1	1			2	17	3			20	2	\$3,729 17.
Ar.	1				1						1				1		100 00
B.	15		3		18	2				2	13		3		16		2,748 33
C.																	
D.	26		6		32	2				2	24		6		30	10	4,841 66
E.																	
F.																	
G.																	
H.	7		3		10						7				10		1,815 00
I.																	
J.	15		2		17	3	1			3	1		2		14		5 00
K.											12						1,385 00
L.																	
M.																	
N.	5				6												
O.											5				6		805 00
P.																	
Q.	87	4	15	1	107	9	1			10	78	3	15	1	97	12	\$14,929 16
Total																	

*No license.

WESTCHESTER COUNTY.

TABLE

showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.						Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						Total number in force.	Number of transfers.	Amount received from certificates.		
	Sub. 1.							Sub. 1.		Sub. 2.			Sub. 1.		Sub. 2.		Sub. 3.					Sub. 6.	
	Sub. 1.	Sub. 2.	Sub. 2.	Sub. 2.	Sub. 6.			Sub. 1.	Sub. 2.	Sub. 1.	Sub. 2.	Sub. 1.	Sub. 2.	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.						
Adford	16	3	1				20	1				1					15	3	1		19	2	\$1,663 34
Arlandt	91	7	6				104	16	1			17	75	6	6		75	6	6		87	8	17,721 70
Westchester	20	1	1				22	3				8	17	1	1		17	1	1		19	1	3,346 67
Greenburgh	91	15	5				111	9				9	82	15	5		82	15	5		102	7	15,899 16
Arriason	10						10	1				1					9				9	1	975 00
Wissahickon																							
Amoroneck	37	6					43	10				10	27	6			27	6			33	8	6,041 67
Mount Pleasant	27	12					39	2				2	25	12			25	12			37		4,433 34
Mount Vernon city	90	9	6				105	12	1			13	78	8	6		78	8	6		92	12	30,342 47
Sw Castle	6						6					6											
New Rochelle city	74	16	1				91	12	2			14	62	14	1		62	14	1		77	5	26,396 63
North Salem	8	1					9	1	1			2	7				7				7		812 50
Union	43	11	4				58	3				3	40	11	4		40	11	4		55	3	406 00
Albany	4	1					5														5		450 00
Mundridge																							
Fre	82	19	4	1			106	17	1			18	65	18	4	1	65	18	4	1	88	9	20,675 01
Aradale																							
Arden	3						3					3					3				3		266 67
White Plains	48	11	1				60	6	2			8	42	9	1		42	9	1		52	4	9,037 91
Waters city	196	41	10				247	28	3			31	168	38	10		168	38	10		216	41	73,374 96
Wrighttown	11						11	2				2	9				9				9	1	1,041 67
Total	861	153	40	1			1,055	123	11			134	738	142	40	1					921	92	\$224,547 79

* No license.

night permits.	trans- fers.	fines.	received.	fees.	amount of certificates.	fees and rebates.	amount.	receipts.	receipts.	paid State tax.	localities.
ord.....	\$20 00	.....	\$1,553 34	\$33 67	\$5 33	\$42 00	\$1,641 34	\$547 11	\$1,094 23	\$1,336 62	\$2,930 85
and.....	80 00	.....	17,751 70	355 04	1,268 65	1,621 69	16,130 01	5,376 67	10,753 34	4,594 60	15,348 93
chester.....	10 00	.....	3,256 67	67 13	300 00	367 13	2,989 54	996 51	1,993 03	2,185 78	4,188 81
burgh.....	70 00	.....	15,989 16	319 38	624 99	944 37	15,024 79	5,008 26	10,016 53	16,037 12	23,053 65
leon.....	10 00	.....	985 00	19 70	75 00	94 70	890 30	296 77	593 53	2,063 46	2,656 96
abene*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	500 76	500 76
arneck.....	30 00	.....	6,071 67	121 43	766 66	688 08	5,183 58	1,727 86	3,455 72	4,149 86	7,905 58
at Pleasant.....	.....	.....	4,483 34	89 67	191 67	281 84	4,202 00	1,400 67	2,801 33	5,148 57	7,949 96
at V. Simon city.....	120 00	100 00	80,562 47	611 26	1,541 65	2,153 90	28,409 57	9,469 86	18,939 71	11,738 17	30,677 88
Castle.....	.....	.....	600 00	13 00	.....	12 00	588 00	196 00	392 00	1,013 48	1,404 48
Rochelle city.....	50 00	.....	26,858 62	527 13	2,412 46	2,939 59	23,417 03	7,905 68	15,511 35	9,707 45	25,218 80
h Castle.....	.....	.....	1,012 50	20 25	95 84	116 08	896 41	298 80	597 61	768 18	1,045 79
h Salem.....	.....	.....	1,405 00	8 10	.....	896 90	896 90	133 80	264 60	798 31	1,092 91
ing.....	30 00	.....	11,304 18	224 08	.....	593 41	10,631 75	3,540 58	7,091 17	5,198 63	12,279 82
an.....	.....	100 00	550 00	11 00	358 33	11 00	539 00	179 67	359 33	1,331 43	1,690 75
idridge.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	131 83	131 83
idale*.....	90 00	.....	20,765 01	415 30	2,016 67	2,431 97	18,333 04	6,111 01	12,222 03	7,534 85	19,776 88
idale.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	963 30	963 30
re.....	.....	.....	236 67	5 32	.....	5 32	241 99	57 11	174 23	648 39	822 62
re Plains.....	40 00	.....	9,067 81	181 36	570 83	752 19	8,315 72	2,771 81	5,543 91	5,552 79	10,896 60
ters city.....	410 00	.....	74,094 80	1,481 90	5,637 41	7,119 31	66,975 59	22,225 20	44,650 39	26,337 62	70,988 01
town.....	10 00	.....	1,051 67	21 03	106 83	129 36	922 31	307 44	614 87	906 95	1,521 82
Total.....	\$320 00	\$460 00	\$226,237 79	\$4,524 75	\$15,974 82	\$20,499 57	\$205,738 22	\$68,579 41	\$137,158 81	\$108,727 35	\$245,886 16

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' as are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

WYOMING COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.	
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.					NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.							
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Sub. 1.	Sub. 2.	Sub. 3.			Sub. 6.
Arcade.....	5	2			7				1				5	1			6	9433 24
Attica.....	14	2			16	3			3				11	2			13	2,716 87
Bennington.....	8				8	2			2				6				6	700 00
Castile.....																		
Covington*.....																		
Eagle.....	2				2								2				2	200 00
Gainesville.....	14				14	1			1				13				13	1,308 33
Genesee Falls.....	4				4				4				4				4	400 00
Java.....	7	1			8				8				7	1			8	750 00
Middlebury.....			1		1										1		1	5 00
Orangeville.....																		
Perry.....																		
Pike.....																		
Sheldon.....	11	1			12								11				12	1,150 00
Warsaw.....	10	8			13				13				10	3			13	2,108 33
Wethersfield.....	8				8				3				3				3	300 00
Total.....	78	9	1		88	6	1		7				72	8	1		81	\$10,071 87

* No license.

WYOMING COUNTY—(Concluded).

TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.									
Adams	\$433 34	\$13 00	\$20 83	\$33 83	\$339 51	\$133 17	\$286 34	\$337 42	\$903 76
Albany	2,716 67	81 50	350 00	431 50	2,285 17	761 72	1,523 45	1,053 67	2,577 02
Albany	700 00	21 00	116 67	137 67	562 33	187 44	374 89	579 30	954 19
Albany	1,073 94	1,073 94
Albany	436 73	436 73
Albany	332 16	461 49
Albany	770 80	1,533 52
Albany	276 01	534 68
Albany	615 10	1,100 10
Albany	699 66	1,702 89
Albany	330 56	330 56
Albany	1,198 65	1,198 65
Albany	445 78	445 78
Albany	536 25	1,279 91
Albany	1,446 88	2,810 27
Albany	375 90	570 80
Total	\$10,071 67	\$302 15	\$537 50	\$839 65	\$9,232 02	\$3,077 34	\$6,154 68	\$10,809 61	\$16,964 29

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' fees are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

YATES COUNTY.

TABLE

ing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Issued.					Surrendered.			Number of certificates in force.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
ington*															
in*															
alem*															
lesex*															
r.	25	7			32	1		1	24	7			81	3	\$5,175 00
cy.	3				3				3				3		200 00
y.	2		4		7	1		1	2		4		6		277 09
total	33	7	4		44	2		2	31	7	4		42	3	\$5,962 09

*No license.

YATES COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.									
Barrington*	\$381 95	\$381 95
Benton	1,027 72	1,027 72
Italy	242 84	242 84
Jerusalem*	1,035 42	1,035 42
Middlesex*	374 29	374 29
Milo	2,342 84	2,342 84
Potter	583 01	583 01
Starkey	1,164 84	1,164 84
Torrey	579 51	579 51
Total	\$30 00	\$5,982 09	\$179 46	\$66 67	\$246 13	\$5,735 96	\$1,911 99	\$3,823 97	\$7,732 42	\$11,556 39

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

STATE COMMISSIONER OF EXCISE.

TABLE

Showing the collections made by State Commissioner of Excise from certificates issued to common carriers and to bottlers (wagon certificates), together with the number of certificates issued and surrendered and in force; also the penalties collected for the year ending April 30, 1900.

	NUMBER OF CERTIFICATES ISSUED.		Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.		Total number in force.	Number of transfers.	AMOUNT RECEIVED FROM			Total amount received.	Rebates paid on surrendered certificates.	Net receipts.	Net revenue to State.
	Sub. 4.	Sub. 5.		Sub. 4.	Sub. 5.	Certifi- cates.	Trans- fers.			Penalties, etc.						
Steamboats and cars	183	.....	183	104	79	79	16	\$29,183 41	\$160 00	.....	\$29,343 41	\$10,266 67	\$19,076 74	\$19,076 74	
Bottlers .....	.....	17	17	.....	.....	17	.....	1,591 67	.....	.....	1,591 67	.....	1,591 67	1,591 67	
Penalties, etc. ....	.....	.....	.....	.....	.....	.....	.....	\$43,752 25	.....	.....	\$43,752 25	.....	43,752 25	43,752 25	
	183	17	200	104	79	96	16	\$30,775 08	\$160 00	\$43,752 25	\$74,687 33	\$10,266 67	\$64,420 66	\$64,420 66		

SUMMARY OF PRECEDING TABLES.

COUNTIES.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.					NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Albany.....	802	108	35	.....	945	125	9	.....	134	677	99	35	.....	811	23	\$318,577 20
Albany.....	67	15	8	.....	85	10	1	.....	11	57	14	3	.....	74	6	2,665 00
Albany.....	189	23	20	.....	232	31	2	.....	33	158	21	20	.....	199	21	55,037 91
Albany.....	181	25	6	.....	214	21	.....	.....	33	140	25	8	.....	183	11	23,233 75
Albany.....	182	20	11	.....	213	26	.....	.....	27	148	19	11	.....	176	12	43,632 84
Albany.....	181	23	23	.....	227	23	5	.....	38	159	18	23	.....	199	32	48,290 89
Albany.....	230	9	16	.....	245	28	.....	.....	28	192	9	16	.....	217	15	46,770 57
Albany.....	78	13	6	.....	97	13	2	.....	15	145	11	6	.....	162	2	15,471 70
Albany.....	145	14	6	.....	163	32	.....	.....	32	112	14	6	.....	153	20	24,032 55
Albany.....	192	17	8	.....	218	29	2	.....	23	166	15	8	.....	190	.....	33,213 89
Albany.....	29	2	10	.....	41	1	.....	.....	1	25	12	10	.....	40	.....	3,860 63
Albany.....	62	6	5	.....	67	5	.....	.....	5	57	5	5	.....	62	7	3,091 67
Albany.....	338	38	13	.....	389	52	2	.....	54	286	36	13	.....	835	11	70,327 43
Albany.....	2,594	101	57	.....	2,752	533	13	.....	596	2,011	88	57	.....	2,156	270	986,506 53
Albany.....	97	11	6	.....	115	27	.....	.....	27	70	11	6	.....	88	4	12,334 57
Albany.....	77	20	11	.....	98	18	8	.....	29	59	18	1	.....	73	6	12,753 04
Albany.....	150	10	17	.....	177	25	8	.....	28	125	7	17	.....	149	15	33,937 92
Albany.....	89	7	5	.....	101	13	.....	.....	13	76	7	5	.....	88	10	17,029 20
Albany.....	139	7	10	.....	157	47	2	.....	19	92	5	10	.....	108	2	16,863 31
Albany.....	37	.....	.....	.....	37	10	.....	.....	10	.....	.....	.....	.....	27	1	3,850 00
Albany.....	214	22	1	.....	237	40	1	.....	10	174	21	.....	.....	186	10	41,493 10
Albany.....	38	5	2	.....	249	42	1	.....	54	162	37	5	.....	208	23	41,153 69
Albany.....	8,898	257	163	.....	9,318	522	13	.....	535	3,378	244	103	.....	3,793	540	2,453,617 53
Albany.....	97	14	3	.....	114	18	3	.....	21	79	11	3	.....	93	2	10,985 85
Albany.....	86	11	6	.....	103	11	.....	.....	14	75	8	6	.....	99	9	13,563 32
Albany.....	185	29	1	.....	165	21	2	.....	23	114	27	1	.....	142	6	23,296 68
Albany.....	796	40	24	.....	861	147	4	.....	151	649	36	24	.....	710	62	303,506 55
Albany.....	226	26	7	.....	259	35	2	.....	37	191	24	7	.....	222	19	51,378 85
Albany.....	318	33	17	.....	368	40	5	.....	45	278	28	17	.....	323	16	44,097 54
Albany.....	7,168	779	384	.....	8,352	846	49	.....	895	6,322	730	384	.....	7,457	1,971	5,050,375 38
Albany.....	353	16	20	.....	394	58	.....	.....	58	300	16	20	.....	336	23	96,292 40
Albany.....	557	44	12	.....	613	72	.....	.....	72	485	44	12	.....	541	17	143,701 97
Albany.....	788	46	49	.....	881	168	8	.....	178	618	38	49	.....	705	46	267,961 73
Albany.....	97	23	4	.....	124	19	2	.....	18	81	21	4	.....	106	8	24,570 03
Albany.....	437	46	31	.....	514	77	4	.....	81	360	42	31	.....	433	15	105,213 42
Albany.....	58	6	2	.....	66	4	.....	.....	4	54	6	2	.....	62	4	10,001 67

SUMMARY OF PRECEDING TABLES—(Continued).

NUMBER OF CERTIFICATES ISSUED.				Total number issued.		NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
b. 1.	Sub. 2.	Sub. 3.	Sub. 4.			Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.			
228	21	17	.....	266	35	1	.....	36	193	20	17	.....	230	6	\$64,473 33
124	23	3	.....	152	24	6	.....	30	102	17	3	.....	132	12	19,335 87
43	7	2	.....	52	5	.....	.....	5	38	7	2	.....	47	8	6,143 26
1,312	106	23	.....	1,441	284	16	.....	300	1,028	90	23	.....	1,141	149	311,404 43
458	134	37	.....	629	64	10	.....	74	394	124	37	.....	555	19	188,183 83
458	20	14	.....	501	66	2	.....	68	392	27	14	.....	438	47	118,833 83
210	21	6	.....	237	23	2	.....	25	187	19	6	.....	212	9	24,167 13
178	25	5	.....	210	23	1	.....	24	155	24	5	.....	186	18	30,924 59
286	47	10	.....	343	64	7	.....	71	222	40	10	.....	278	27	60,253 24
221	8	13	.....	242	27	.....	.....	27	104	8	13	.....	215	19	57,106 61
71	4	2	.....	78	13	.....	.....	14	69	3	2	.....	64	.....	7,895 49
31	7	2	.....	40	7	1	.....	18	24	6	2	.....	32	.....	5,499 59
80	12	.....	.....	92	15	.....	.....	15	45	12	.....	.....	77	.....	14,491 68
299	82	20	.....	291	32	3	.....	35	297	29	20	.....	256	18	57,854 52
300	13	21	.....	334	64	1	.....	65	236	12	21	.....	289	12	41,799 14
159	13	.....	.....	172	78	1	.....	290	131	12	.....	.....	148	13	15,739 18
64	17	5	.....	86	12	3	.....	13	64	15	6	.....	73	5	14,630 02
60	18	6	.....	84	12	3	.....	3	48	15	6	.....	69	6	21,854 54
390	31	16	.....	437	52	4	.....	59	388	23	16	.....	381	11	77,877 91
138	27	2	.....	162	38	1	.....	4	385	23	2	.....	120	8	27,281 08
169	27	9	.....	200	22	1	.....	23	147	23	6	.....	177	6	26,598 71
87	4	15	.....	107	9	1	.....	10	172	3	15	.....	97	12	14,929 16
861	153	40	.....	1,065	123	11	.....	124	738	142	40	.....	921	92	224,847 79
78	9	1	.....	88	6	1	.....	7	76	6	1	.....	81	.....	10,071 67
83	7	4	.....	44	2	.....	.....	2	81	7	4	.....	42	3	5,932 09
7,560	2,683	1,262	41	31,546	4,291	221	.....	4,512	28,269	2,462	1,262	41	27,034	3,328	\$12,546,295 23
.....	.....	.....	.....	200	.....	.....	.....	104	.....	.....	.....	.....	96	16	90,775 08
7,560	2,683	1,262	41	31,746	4,291	221	.....	4,616	28,269	2,462	1,262	41	27,130	3,344	\$12,577,010 31

SUMMARY OF PRECEDING TABLES—(Continued).

COUNTIES.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
ny.....	\$330 00	.....	.....	\$318,907 20	\$3,189 07	\$22,658 19	\$25,847 26	\$233,059 94	\$97,486 65	\$195,573 29	\$46,158 90	\$281,533 19
any.....	60 00	\$1,744 00	.....	11,499 00	344 07	637 50	981 57	10,487 43	3,495 81	6,991 62	11,006 87	17,998 49
ne.....	210 00	.....	.....	56,247 91	1,124 95	4,391 61	5,516 56	50,731 35	16,910 45	33,820 90	24,183 55	58,004 45
rangus.....	110 00	500 00	.....	33,948 75	678 87	2,070 83	2,749 70	31,194 05	10,398 02	20,796 03	16,648 38	37,441 41
ga.....	120 00	400 00	.....	49,202 84	984 04	4,590 02	5,575 66	43,627 18	14,542 39	29,084 79	23,276 17	52,360 96
taqua.....	250 00	150 00	.....	44,750 86	935 02	2,104 11	3,039 13	43,711 73	14,570 58	29,141 15	22,829 35	51,970 50
aug.....	330 00	.....	.....	64,928 57	1,338 53	3,008 29	5,146 82	61,778 75	20,593 25	41,186 50	17,910 82	59,097 32
augo.....	20 00	.....	.....	12,491 70	374 75	583 84	958 09	11,533 61	3,844 54	7,689 07	11,874 79	19,583 86
on.....	.....	.....	.....	25,162 55	754 88	3,200 00	3,954 88	21,207 67	7,069 22	14,138 45	6,509 44	20,647 89
mbia.....	33 215 88	.....	.....	33,215 88	664 32	1,764 61	2,428 93	30,786 93	10,262 31	20,524 62	16,648 38	37,173 00
and.....	.....	.....	.....	6,468 86	190 17	25 00	215 17	6,253 51	2,083 84	4,167 67	8,797 60	13,965 27
ware.....	70 00	325 00	.....	8,468 87	254 60	158 34	414 94	8,073 73	2,691 24	5,382 49	10,217 85	15,600 34
hess.....	110 00	200 00	.....	70,637 46	1,412 75	5,591 62	7,004 37	63,633 11	21,211 04	42,422 07	33,375 87	75,797 74
.....	4,130 00	.....	.....	993,436 83	.....	124,789 79	124,789 79	868,647 04	299,549 01	570,098 03	208,814 89	787,912 92
K.....	40 00	250 00	.....	12,624 87	378 74	1,624 95	2,003 69	10,620 88	3,540 29	7,080 59	6,943 40	14,023 99
kin.....	60 00	350 00	.....	894 95	184 95	1,465 45	1,650 40	11,303 44	3,767 81	7,535 63	7,453 52	15,169 15
n.....	150 00	280 00	.....	34,367 92	687 36	2,445 83	3,333 19	31,034 73	10,344 91	20,689 82	9,862 79	30,552 61
ace.....	100 00	.....	.....	17,129 20	513 87	1,038 36	1,552 23	15,568 97	5,048 99	10,519 98	16,490 58	26,628 56
ne.....	20 00	.....	.....	17,083 81	512 80	2,095 83	3,208 32	13,871 90	4,635 00	9,236 90	9,586 63	18,826 53
iton.....	10 00	.....	.....	3,960 00	100 80	608 32	609 12	3,250 88	916 96	1,833 92	1,854 20	3,688 12
iner.....	100 00	200 00	.....	41,792 10	835 64	3,024 85	4,252 82	37,140 87	12,483 54	24,657 33	15,188 69	40,155 73
reon.....	230 00	.....	.....	41,992 69	827 87	3,024 85	4,252 82	37,140 87	12,483 54	24,657 33	15,188 69	40,155 73
s.....	2,690 00	.....	.....	2,463,047 53	.....	189,462 60	189,462 60	2,273,584 93	758,131 64	1,515,453 29	23,000 02	2,004,217 99
.....	5,400 00	\$80 00	.....	.....	.....	189,462 60	189,462 60	2,273,584 93	758,131 64	1,515,453 29	23,000 02	2,004,217 99
.....	20 00	.....	.....	11,065 85	230 17	1,415 35	1,476 02	9,350 83	3,176 61	6,174 22	6,467 24	12,639 46
lgon.....	90 00	.....	.....	13,688 83	409 60	1,415 35	1,974 18	13,270 19	4,198 33	9,071 86	8,292 76	17,364 62
.....	60 00	.....	.....	23,106 85	111 20	1,070 83	1,762 02	21,334 66	7,368 22	13,966 44	13,030 89	29,407 33
roe.....	620 00	180 00	.....	304,656 53	3,045 36	26,946 84	30,044 99	274,620 59	91,408 22	183,212 37	94,544 89	277,778 10
gometry.....	180 00	.....	.....	51,618 85	1,032 35	2,920 84	3,953 22	47,665 63	15,888 58	31,777 05	19,968 12	51,638 21
an.....	160 00	100 00	.....	54,912 54	1,348 57	2,637 47	3,986 04	51,275 03	13,635 40	37,639 63	17,792 48	69,432 11
.....	15,710 00	2,499 80	.....	5,678,715 18	.....	319,504 16	5,998,219 34	5,359,515 12	1,766,403 97	3,592,811 35	1,658,946 48	5,011,758 78
York.....	.....	.....	.....	95,492 40	1,969 84	7,333 26	9,303 10	88,189 30	29,729 77	58,459 53	27,773 60	116,233 13
ara.....	270 00	.....	.....	144,106 67	2,882 13	8,999 39	11,881 02	133,225 63	44,108 22	89,117 41	43,668 81	133,786 24
da.....	60 00	.....	.....	266,421 73	2,684 21	3,018 08	38,702 97	234,718 76	78,239 59	156,479 17	72,432 90	228,911 47
idaga.....	80 00	.....	.....	26,065 08	631 80	2,325 03	2,956 83	23,113 71	7,739 57	15,374 14	30,556 79	39,835 93
rio.....	150 00	750 00	.....	103,118 42	2,062 75	6,850 03	8,912 30	94,261 12	31,400 21	62,860 91	30,298 45	93,059 23
go.....	40 00	50 00	.....	10,091 67	302 75	6,850 03	7,152 78	9,947 26	3,182 43	6,764 83	10,770 16	17,534 99
ms.....	.....	.....	.....	.....	.....	.....	544 42	.....	.....	.....	.....	.....

SUMMARY OF PRECEDING TABLES—(Concluded).

COUNTIES.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on sur-rendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by dimin-ished State tax.	Total benefit to localities.
	All night permits.	Trans-fers.	Fines.									
Adams	\$54,583 32	\$1,091 67	\$4,093 68	\$5,185 35	\$49,397 98	\$16,465 99	\$32,931 99	\$19,133 90	\$52,065 79
Albany	12,655 87	589 67	1,914 59	2,504 26	17,251 61	5,750 64	11,501 07	15,662 10	27,163 17
Albany	6,173 36	189 20	1,183 84	3,868 54	3,804 82	1,824 94	3,869 88	5,483 71	9,353 59
Albany	313,394 43	6,210 58	31,823 06	38,033 64	273,360 79	91,786 28	183,572 53	69,631 26	253,203 79
Albany	186,623 82	1,886 23	10,075 04	11,961 27	176,663 55	58,867 52	117,795 03	52,114 96	169,889 99
Albany	119,778 35	.....	8,624 83	8,624 83	111,153 50	37,051 17	74,102 33	33,651 82	107,754 13
Albany	34,257 18	1,027 71	1,558 33	2,586 04	31,671 09	10,557 08	21,114 06	11,283 03	32,897 09
Albany	32,079 59	641 69	1,635 40	2,276 99	29,802 60	9,934 20	19,868 40	23,670 68	48,539 08
Albany	60,798 24	1,823 86	3,063 77	4,887 72	56,910 52	16,970 17	39,940 35	18,468 13	52,408 48
Albany	58,046 61	1,160 83	3,566 65	4,727 58	53,319 03	17,773 01	35,546 02	18,255 58	48,801 60
Albany	7,495 49	230 86	793 74	1,020 60	6,864 89	2,288 80	4,576 09	8,128 94	12,703 53
Albany	5,499 59	164 99	689 59	854 58	4,645 01	1,548 34	3,096 67	4,773 59	7,870 26
Albany	14,516 68	485 50	1,108 34	1,593 84	12,922 84	4,324 28	8,648 56	10,691 26	19,339 82
Albany	52,761 52	1,055 23	2,963 28	4,038 51	48,723 01	16,241 00	32,482 01	22,868 90	54,850 81
Albany	42,672 48	1,280 17	4,189 96	5,469 13	37,192 35	12,897 45	24,294 90	30,811 84	56,006 24
Albany	15,759 18	473 78	1,470 87	1,943 65	13,815 53	4,605 18	9,210 35	4,063 47	13,273 82
Albany	14,850 02	445 50	1,172 92	1,618 42	13,231 60	4,410 58	8,821 07	9,849 92	18,170 99
Albany	21,764 54	435 29	2,679 12	3,114 41	18,650 13	6,216 71	12,433 42	11,835 34	24,268 76
Albany	78,207 91	1,564 91	4,374 98	5,939 14	72,268 77	24,089 59	48,179 18	20,080 63	68,259 81
Albany	27,331 68	819 95	3,320 79	4,140 74	23,190 94	7,780 81	15,410 13	5,522 16	20,933 79
Albany	26,683 71	800 51	1,454 19	2,254 70	24,429 31	8,143 00	16,286 01	13,295 04	29,581 05
Albany	15,656 16	489 68	581 26	1,060 94	14,655 23	4,985 07	9,670 15	18,265 88	28,061 08
Albany	228,237 79	4,524 75	15,974 82	20,499 57	205,738 23	68,579 41	137,158 81	108,727 85	245,886 16
Albany	10,071 67	302 15	537 50	839 65	9,232 02	3,077 84	6,154 68	10,809 61	16,964 29
Albany	5,963 09	179 46	66 67	246 13	5,736 96	1,911 99	3,825 97	7,732 42	11,556 39
Total counties	\$0,470 00	\$33,280 00	\$22,384 14	\$12,611,369 37	\$61,905 03	\$907,685 87	\$969,290 90	\$11,642,078 47	\$3,880,692 62	\$7,761,385 85	\$3,945,113 48	\$11,706,499 13
late Com'r of Excise	Penalties, etc.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand total	\$0,470 00	\$33,440 00	\$64,186 89	\$12,686,056 70	\$61,905 03	\$917,952 54	\$979,557 57	\$11,706,499 13	\$3,945,113 48	\$7,761,385 85	\$3,945,113 48	\$11,706,499 13

ALBANY COUNTY.

COMPARATIVE TABLE

showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Albany city	744	519	510	503	480	\$9,011 59	\$2,100 32	\$2,431 61
Berne	9	7	7	7	7	219 20	7 92	7 43
Bethlehem	12	11	13	11	16	64 25	12 50	14 09
Coeymans	15	16	15	14	14	27 00	15 92	16 38
Colonius city	209	139	134	134	130	900 00	407 27	473 03
Colonie	20	43	46	44	46	75 92	52 13	58 29
Green Island	24	22	22	20	22	49 03	49 03	42 18
Guilderland	11	12	13	14	16	100 15	11 08	12 50
Knox .....	.....	.....	.....	.....	.....	9 00	.....	.....
New Scotland	8	8	9	11	7	55 45	7 85	8 18
Rensselaerville	7	5	5	5	5	39 00	5 00	5 00
Watervliet city	183	81	75	73	67	931 07	293 18	278 67
Westerlo .....	.....	3	3	3	1	82 40	2 58	2 88
Total	1,218	887	862	830	811	\$11,465 03	\$2,964 78	\$3,350 19

ALBANY COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
any city	\$2,432 95	\$2,319 92	\$104,361 41	\$201,039 57	\$223,629 61	\$226,495 00	\$214,263 90
ne	7 83	7 53	18 20	692 08	694 24	692 17	742 18
blehem	12 83	15 10	290 75	1,179 16	1,352 58	1,135 74	1,319 32
ymans	15 25	16 08	413 00	1,534 08	1,446 96	1,401 41	1,400 59
osa city	470 74	457 04	6,097 50	38,452 90	42,396 51	42,182 60	41,418 08
nie	58 69	55 60	878 28	4,477 87	4,836 76	4,826 33	4,787 77
an Island	40 35	38 83	.....	4,670 98	4,142 82	3,827 88	3,844 50
iderland	12 50	13 77	219 85	1,088 92	1,237 50	1,237 51	1,382 91
x .....	.....	.....	.....	.....	.....	.....	.....
r Scotland	9 34	9 42	184 55	760 46	810 16	894 84	788 90
aeleaville	5 00	5 00	138 50	495 00	485 00	495 00	495 00
ervillet city	269 03	248 48	4,513 93	26,775 14	24,892 20	23,971 85	22,436 55
terlo	2 08	2 00	.....	255 75	280 51	206 28	22,189 66
Total	\$3,335 69	\$3,189 07	\$116,616 07	\$281,621 91	\$311,214 85	\$307,369 69	\$293,059 94

ALLEGANY COUNTY—(Concluded).

[illegible]

* Fines.

BROOME COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1886. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Arker	\$4 46	\$4 16	.....	\$50 64	\$200 30	\$218 87	\$204 18
inghamton city	992 69	998 25	\$11,499 85	40,074 13	42,832 96	45,183 57	44,781 35
inghamton	83	2 00	.....	98 00	.....	16 84	98 00
Senango .....	.....	.....	.....	.....	.....	.....	.....
Sherrille	10 00	11 50	180 00	473 63	383 84	490 00	480 18
Smith .....	.....	.....	.....	.....	.....	.....	.....
Lockinson .....	.....	.....	.....	.....	.....	.....	.....
Anticon .....	.....	.....	.....	.....	.....	.....	.....
Arkwood	2 00	4 00	.....	24 50	98 00	98 00	196 00
Ala.	87	.....	.....	.....	.....	32 67	.....
Anticoke .....	.....	.....	.....	24 50	.....	.....	.....
Antford	33 87	30 17	76 50	1,644 69	1,453 04	1,452 03	1,478 17
Angelo	6 87	10 00	223 00	532 13	292 67	268 33	481 66
Almond	59 63	53 77	638 00	2,331 66	2,341 30	2,538 72	2,771 23
Ashtabula .....	.....	.....	.....	.....	.....	.....	.....
Ashtabula	6 10	6 10	7 50	351 17	308 20	295 90	240 57
Ashtabula .....	.....	.....	.....	.....	.....	.....	.....
Total	\$1,115 52	\$1,124 95	\$12,624 85	\$48,205 05	\$47,918 08	\$50,627 43	\$50,731 35

CATTARAUGUS COUNTY.

COMPARATIVE TABLE

ring the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued 1895-96 (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurers for year ending April 30, 1897. (New law.)	Cost of collection under county treasurers for year ending April 30, 1898. (New law.)
gany	28	22	23	19	19	\$63 00	\$43 73	\$92 77
ford	7	5	6	8	6	34 14	12 17	14 17
olton	15	25	14	16	15	36 00	31 50	32 53
Spring						5 75		
wango						9 00		
ton	3	3	3	3	3	9 00	6 50	6 40
Otto						9 00		
ottville	1	1	1	1	1	12 00	2 00	2 00
neraville	2	2	2	2	2	15 00	3 92	19 50
kinville						18 00	2 17	4 00
dom	1	1	1	1	1	15 00	2 00	2 00
it Valley						12 00		
edale						9 00		
apbrey						12 00		
ua						9 00		
a						9 00		
le Valley	7	7	7	7	7	33 00	13 00	12 10
don						9 00		
bias						13 50		
esfield								
oli						9 00		
Albion						6 00		14 00
n city	69	51	53	49	51	124 00	262 93	310 86
n	14	13	12	14	12	90 00	24 32	40 17
n	3	3	4	4	4	18 00	5 00	5 70
yaburgh						6 00		
la	10	8	10	11	13	18 00	29 33	30 27
ville	2	2	2	2	2		05	20
dolph	10	8	9	12	8	80 25	18 33	20 53
Houma	3	4	3	2	3	6 00	4 33	8 11
manos	25	35	39	37	35	128 25	101 04	119 13
h Valley	1	1	1	1	1	9 00	2 00	2 00
kabire		2	3	3	2	9 00	5 50	5 50
Total	190	203	208	202	193	\$353 80	\$455 33	\$716 94

CATTARAUGUS COUNTY—(Concluded.)

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Cost of collection under county treasurer for year ending April 30, 1897. (Old law.)	Net receipts under excise boards, 1896-97. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Bary.....	\$56 43	\$58 33	\$735 00	\$2,017 95	\$2,825 81	\$2,758 34
ord.....	18 02	12 00	245 86	550 34	610 73	529 67
ilton.....	38 67	28 37	524 00	1,943 56	1,385 80	1,506 63
Spring.....	.....	.....	.....	.....	.....	.....
wango.....	.....	.....	.....	.....	.....	.....
on.....	6 00	6 00	.....	.....	.....	.....
Otto.....	.....	.....	361 00	293 50	313 60	294 00
ottville.....	2 00	2 00	18 00	98 00	98 00	98 00
rsersville.....	22 07	20 67	.....	191 83	880 50	961 59
kinnville.....	4 00	3 67	72 00	106 17	196 00	179 67
dom.....	.....	.....	.....	.....	*245 00	.....
t Valley.....	2 00	2 00	28 00	98 00	98 00	98 00
dale.....	.....	.....	.....	.....	.....	.....
phrey.....	.....	.....	.....	.....	.....	.....
a.....	.....	.....	.....	.....	.....	.....
b Valley.....	11 60	13 47	352 00	637 00	592 90	576 53
on.....	.....	.....	.....	.....	.....	.....
las.....	.....	.....	.....	.....	.....	.....
land.....	.....	.....	.....	.....	.....	.....
ili.....	.....	.....	.....	.....	.....	.....
Albion.....	295 60	287 70	2,059 00	11,975 43	*686 00	.....
o city.....	43 67	40 16	1,185 00	1,166 52	1,918 17	13,707 80
n.....	8 81	10 00	72 00	245 00	279 30	1,943 17
rsburgh.....	.....	.....	.....	.....	.....	490 00
la.....	40 47	41 16	313 60	1,354 00	1,399 70	1,913 90
rille.....	4 20	20	.....	2 47	9 80	9 80
sopolph.....	20 85	16 50	684 75	923 84	981 14	806 50
Houss.....	3 50	4 00	212 35	212 35	339 01	196 00
Huanca.....	124 18	123 70	2,986 75	4,879 41	5,387 52	5,407 55
b Valley.....	2 00	2 00	41 00	98 00	98 00	98 00
shire.....	6 20	7 00	.....	24 51	269 50	328 83
Total.....	\$710 30	\$678 87	\$9,511 96	\$26,416 98	\$33,471 29	\$31,194 05
						\$32,696 43

*** Fines.**

CAYUGA COUNTY—(Concluded).

[illegible]

* Fines.

CHAUTAUQUA COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
wright.....	.....	2	7	5	3	\$27 00	\$ 33	\$15 57
ol.....	.....	.....	.....	.....	.....	9 00	7 92	7 83
lotte.....	4	5	5	4	3	9 00	18 67	22 67
itauqua.....	8	8	8	9	9	15 32	5 00	5 00
ry Creek.....	3	3	3	3	4	9 00	2 00	.....
ner.....	1	1	.....	.....	.....	.....	.....	.....
kirk city.....	73	57	50	49	52	517 42	346 55	342 70
kirk.....	.....	.....	.....	.....	.....	.....	.....	.....
ry.....	5	2	2	2	1	39 00	11 83	11 83
ott.....	.....	4	7	8	8	1 50	14 33	.....
ighton.....	.....	1	.....	.....	.....	9 00	1 20	.....
ich Creek.....	.....	.....	.....	.....	.....	.....	.....	.....
y.....	.....	.....	.....	.....	.....	.....	.....	.....
over.....	8	12	12	12	12	84 00	30 20	23 00
monv.....	.....	.....	.....	.....	.....	9 00	.....	.....
estown city.....	56	57	65	63	69	300 00	311 20	403 04
stone.....	.....	.....	.....	.....	.....	9 00	.....	.....
a.....	1	2	.....	.....	.....	9 00	4 03	.....
nd.....	.....	.....	.....	.....	.....	9 00	.....	.....
fret.....	10	9	10	11	9	33 50	30 17	27 43
land.....	9	8	8	8	8	36 00	16 67	15 34
ey.....	.....	.....	2	2	2	16 00	23	19
idan.....	.....	1	.....	.....	.....	9 00	.....	.....
man.....	.....	.....	.....	.....	.....	9 00	.....	.....
hton.....	.....	.....	.....	.....	.....	9 00	.....	.....
nova.....	1	1	1	1	1	9 00	2 00	2 00
tfeld.....	24	17	18	17	17	75 00	71 95	66 50
Total.....	203	190	198	194	199	\$1,269 24	\$860 45	\$957 43

CHAUTAQUA COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1898-99. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
right.....				\$16 35	\$646 10	\$607 68	\$429 67
il.....	\$17 33	\$12 00					
ite.....	6 00	6 00	\$248 00	387 91	383 84	394 10	353 33
atus.....	22 17	20 50	98 63	708 84	839 84	836 16	821 18
y Creek.....	5 00	5 50	118 00	245 00	245 00	245 00	269 50
ik city.....			60 00	88 00			
ik.....	331 93	342 47	11,581 01	10,318 57	15,642 30	15,477 22	16,110 02
ik.....		2 00					88 00
ik.....	9 83	7 83	336 00	304 85	304 86	256 86	233 81
ik.....	14 80	17 80		73 51	660 67	700 70	747 23
in Creek.....				9 80			
ver.....	22 40	22 40					
oy.....			316 00	1,179 80	1,127 00	1,097 60	1,097 60
town city.....	398 00	394 92	7,507 10	14,707 25	18,067 38	17,914 52	18,771 78
one.....							
d.....			1 00	197 63			
et.....	30 43	30 40	108 99	1,894 86	1,302 57	1,491 24	1,389 60
und.....	15 17	15 50	388 99	725 00	717 99	701 49	680 35
y.....	20	1 20		3 11	9 39	9 80	58 80
lan.....							
lan.....							
ton.....							
ton.....	2 00	2 00		98 00	98 00	98 00	98 00
nova.....	65 68	54 50		3,025 52	2,950 17	2,647 28	2,553 84
field.....			1,330 02				
ial.....	\$940 44	\$935 02	\$22,096 79	\$39,554 00	\$43,185 11	\$42,477 50	\$43,711 73

CHEMUNG COUNTY.

COMPARATIVE TABLE

showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96, (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96, (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
sheland	4	5	5	5	4	\$19 25	\$8 11	\$8 10
adwin	.....	.....	.....	.....	.....	9 00	.....	.....
ig Flete	1	1	2	2	2	3 00	2 00	2 10
athn	.....	.....	.....	.....	.....	6 00	.....	.....
hemung	2	2	3	3	3	11 54	4 00	6 67
lmira city	273	188	185	179	177	1,868 60	1,059 81	1,275 72
lmira	5	4	4	4	5	15 00	11 20	11 00
rin	.....	.....	.....	.....	.....	.....	.....	.....
horseheads	30	26	21	20	17	117 00	84 00	69 03
outhport	5	5	6	5	5	13 00	10 00	10 83
an Eitten	1	4	3	3	3	20 00	6 84	8 93
eteran	.....	.....	.....	.....	.....	6 00	.....	.....
Total	321	235	228	221	217	\$2,085 39	\$1,185 96	\$1,386 38

CHEMUNG COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
and.....	\$7 77	\$8 10	\$160 75	\$397 74	\$396 90	\$380 56	\$355 23
rin.....	.....	.....	.....	.....	.....	.....	.....
'late.....	2 10	2 50	27 00	98 00	102 90	102 90	122 50
1.....	.....	.....	.....	.....	.....	.....	.....
ung.....	7 00	6 00	68 46	194 00	277 67	301 33	294 00
a city.....	1,218 85	1,228 83	13,889 40	50,353 55	57,651 89	56,020 00	56,712 81
a.....	13 83	13 70	145 00	548 80	539 00	630 01	604 63
.....
heads.....	66 20	64 63	793 00	4,099 34	3,374 30	2,918 82	2,967 02
port.....	10 00	10 67	209 25	490 00	489 17	490 00	522 66
Ettes.....	4 10	4 10	.....	334 83	192 74	200 90	200 90
AN.....	.....	.....	.....	.....	.....	.....	.....
total	\$1,328 85	\$1,338 53	\$15,292 86	\$54,518 26	\$63,024 57	\$61,034 52	\$61,779 75

CHENANGO COUNTY. COMPARATIVE TABLE

giving the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1886 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96, (Old law.)	Number of certificates in force, April 30, 1897, (New law.)	Number of certificates in force, April 30, 1898, (New law.)	Number of certificates in force, April 30, 1899, (New law.)	Number of certificates in force, April 30, 1900, (New law.)	Cost of collection under excise boards, 1895-96, (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897, (New law.)	Cost of collection under county treasurer for year ending April 30, 1898, (New law.)
Albion	6	5	5	4	4	99 00	\$16 30	\$15 00
Bridge	3	4	7	5	5	15 85	10 00	9 46
Canastota	9 00	.....	.....
Canastota	15 00	.....	.....
Canastota	9 00	.....	.....
Canastota	9 00	.....	.....
Canastota	52 92	21 25	26 80
Canastota	34 85	10 80	.....
Canastota	24 00	3 00	.....
Canastota	9 00	3 30	3 00
Canastota	28 80	36 50	35 20
Canastota	9 00	.....	.....
Canastota	216 00	208 45	188 05
Canastota	36 00	10 50	10 50
Canastota	38 88	40 80	41 80
Canastota	9 00	50	3 00
Canastota	9 00	.....	.....
Canastota	9 00	.....	.....
Canastota	36 00	33 50	27 63
Canastota	9 00	9 00	9 00
Canastota	9 00	3 30	3 15
Total	92	90	91	91	82	\$596 50	\$405 70	\$382 59

CHENANGO COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1896-97. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Bridge.....	\$15 30	\$13 50	\$153 50	\$502 03	\$485 00	\$403 03	\$386 50
Bus.....	9 30	9 30	114 65	323 83	305 96	300 70	300 70
Canal.....
Carriage.....
City.....
Dam.....
Ferry.....
Fire.....
Food.....
Gas.....
Hall.....
Harbor.....
Highway.....
Lighthouse.....
Military.....
Navy.....
Park.....
Railroad.....
School.....
Seaport.....
Township.....
Waterworks.....
Wharf.....
Yacht.....
Total.....	\$391 27	\$374 75	\$3,892 08	\$12,321 81	\$11,753 66	\$11,905 40	\$11,533 61

CLINTON COUNTY.

COMPARATIVE TABLE

ving the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued under law of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards 1895-96. (Old law.)	Cost of collection under county treasurers for year ending April 30, 1897. (New law.)	Cost of collection under county treasurers for year ending April 30, 1898. (New law.)
na.....	3	5	.....	.....	.....	\$9 00	\$15 00	\$0 16
able.....	6	3	.....	3	.....	9 00	15 00	18 00
stown.....	1	1	.....	1	2	12 00	5 50	6 00
k Brook.....	15	14	13	14	14	37 00	37 00	42 00
plain.....	28	20	21	24	23	75 00	108 80	113 92
y.....	.....	3	5	6	.....	21 25	7 25	18 50
son.....	.....	.....	.....	.....	.....	9 00	.....	.....
denora.....	12	6	8	10	10	27 00	23 25	28 40
burgh.....	.....	.....	.....	.....	.....	9 00	.....	.....
ers.....	.....	.....	.....	.....	.....	6 00	6 00	6 00
.....	.....	.....	.....	.....	.....	9 00	.....	.....
sburgh.....	73	59	70	74	81	150 00	425 85	460 80
uo.....	.....	.....	.....	.....	.....	.....	.....	.....
yer Falls.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	198	111	122	132	133	\$372 23	\$641 65	\$693 78

	(NEW LAW.)	(NEW LAW.)						
Altona .....	.....	.....	83 50	8439 16	.....	85 40	.....	.....
Ausable	\$15 00	\$15 00	151 00	485 00	.....	692 00	\$485 00	\$485 00
Beekmantown	6 00	6 00	18 00	160 49	.....	177 33	144 00	194 00
Black Brook	41 50	41 80	425 00	1,198 34	.....	1,208 01	1,191 83	1,283 21
Champlain	111 25	122 88	1,057 00	3,283 87	.....	3,247 78	3,276 24	3,423 48
Chazy	20 55	.....	.....	234 43	.....	556 50	581 12	.....
Clinton .....	.....	.....	.....	.....	.....	.....	.....	.....
Dannemora	85 80	32 20	320 50	585 08	.....	755 78	1,024 70	874 47
Ellensburg .....	.....	.....	.....	.....	.....	.....	.....	.....
Moorea .....	.....	12 00	.....	194 00	.....	194 00	.....	388 00
Peru .....	.....	.....	.....	.....	.....	.....	.....	.....
Plattsburgh	439 20	525 50	2,319 65	12,344 16	.....	13,624 19	12,850 81	14,549 51
Saranac .....	.....	.....	.....	.....	.....	.....	.....	.....
Schuyler Falls .....	.....	.....	.....	.....	.....	.....	.....	.....
Total	\$668 80	\$754 88	\$4,294 65	\$18,980 03	.....	\$20,350 97	\$19,553 70	\$21,207 67

* Fines.

COLUMBIA COUNTY.

COMPARATIVE TABLE

wing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
cran.....	4	8	3	3	3	\$18 00	\$6 00	\$6 00
sterilis.....						21 00		
isan.....	9	9	9	9	9	45 00	17 00	
tham.....	11	11	11	11	13	66 00	19 01	17 82
versack.....	2	14	13	13	11	36 23	36 23	80 93
remont.....	2	2	2	2	2	4 00	4 00	4 00
lake.....	9	8	9	9	9	45 85	18 34	19 84
liatin.....	2	2	2	2	2	6 00	3 83	4 00
rmantown.....	4	3	3	3	3	33 80	6 00	6 00
ent.....	10	9	8	10	11	45 00	31 33	28 00
senport.....	7	5	4	4	4	122 78	13 83	12 83
ledale.....	6	8	6	6	6	54 00	14 67	10 10
deon city.....	111	78	74	71	73	602 00	353 23	382 67
iderhook.....	25	15	14	13	13	90 00	45 90	45 77
ington.....	6				6	30 00	12 00	
w. Lebanon.....	7	8	5	7	5	51 00	16 75	9 83

COLUMBIA COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Summit.....	\$6 00	\$6 00	\$102 00	\$294 00	\$294 00	\$294 00	\$294 00
Excelsior.....	1 42	17 00	405 00	533 00	840 52	60 47	234 97
Hamlin.....	22 63	25 80	754 00	918 91	1,424 06	1,039 64	1,041 79
Brack.....	30 27	29 77	.....	1,708 77	143 00	1,483 07	1,430 22
Monticello.....	4 00	4 00	30 00	196 00	838 50	196 00	196 00
Keokuk.....	19 70	19 67	224 15	790 99	186 00	848 64	838 67
Adin.....	4 00	4 00	54 00	137 84	194 00	196 00	196 00
Lawton.....	6 00	6 00	106 20	294 00	294 00	294 00	294 00
Itasca.....	32 25	37 63	660 34	1,535 33	1,372 00	1,629 35	1,670 51
Report.....	12 33	14 00	122 22	587 34	495 49	421 01	427 67
Union city.....	10 10	10 10	336 00	645 17	494 90	494 90	494 90
dale.....	393 17	381 38	8,128 00	16,719 41	18,125 67	17,973 51	18,071 12
Jerhook.....	43 10	42 43	260 00	2,162 61	2,025 90	1,745 23	1,862 57
Agaston.....	.....	105 51	105 51	588 00	.....	.....	588 00
Lebanon.....	15 16	13 17	159 00	812 41	481 84	678 50	578 49
Report.....	16 00	18 00	136 25	604 33	629 63	709 00	807 00
veant.....	22 17	21 67	187 00	1,104 14	1,037 17	1,066 17	1,053 32
kanick.....	2 00	2 00	18 00	98 00	106 17	98 00	98 00
Total.....	\$641 30	\$664 82	\$11,777 67	\$30,080 25	\$28,801 85	\$29,273 79	\$30,766 93

CORTLAND COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1898-99. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
inatus.....	.....	.....	.....	.....	.....	.....	.....
and city*.....	.....	.....	.....	.....	.....	.....	.....
andville.....	\$180 05	97 05	\$65 00	\$7,089 75	\$5,884 90	\$6,729 95	\$275 47
er.....	3 00	3 00	.....	97 00	24 25	97 00	3,187 85
town.....	.....	.....	.....	.....	.....	.....	.....
ord.....	.....	.....	.....	.....	.....	.....	.....
er.....	86 15	42 15	591 68	1,640 54	1,115 60	1,168 85	1,362 85
et.....	.....	.....	.....	.....	.....	.....	.....
whom.....	15 60	15 30	.....	.....	.....	.....	.....
le.....	8 00	5 50	219 00	763 75	492 20	504 40	484 70
.....	6 30	6 00	21 00	97 00	97 00	97 00	177 81
.....	.....	.....	64 00	218 25	184 00	203 70	194 00
.....
or.....	.....	.....	.....	.....	.....	.....	.....
ton.....	7 50	7 50	71 00	319 20	242 50	242 50	242 50
il.....	.....	.....	.....	.....	.....	.....	.....
ett.....	5 75	6 00	25 25	160 67	194 00	160 92	169 00
Total.....	\$257 35	\$190 17	\$1,086 93	\$10,396 17	\$8,244 45	\$8,204 92	\$9,251 51

* Cortland city erected March 16, 1900, from town of Cortlandville.

DELAWARE COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1898 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued. Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Andes .....	.....	.....	.....	.....	.....	\$23 00	.....	.....
Bovina .....	.....	.....	.....	.....	.....	9 00	.....	.....
Colchester	6	5	5	5	—	9 60	\$15 00	\$13 25
Davenport	5	5	6	5	5	24 00	15 35	15 55
Delhi	6	7	5	6	4	12 00	23 60	24 30
Deposit .....	.....	.....	.....	.....	.....	12 00	.....	.....
Franklin .....	.....	.....	.....	.....	.....	6 00	.....	.....
Hamden	3	2	.....	.....	.....	15 00	6 00	.....
Hancock	24	24	25	23	24	33 00	104 60	99 60
Harpersfield .....	.....	.....	.....	.....	.....	.....	.....	.....
Kortright	1	1	2	3	.....	24 00	3 00	5 75
Masonville	1	1	1	1	.....	12 00	3 00	3 00
Meredith .....	.....	.....	.....	.....	.....	6 00	.....	.....
Middletown	20	13	14	14	14	45 00	38 85	40 10
Roxbury	7	5	4	3	3	49 95	15 05	11 80
Sidney	8	13	13	15	13	15 50	61 20	54 45
Stamford	9	8	4	4	.....	33 00	25 18	11 75
Tompkins	4	3	4	4	.....	6 00	6 25	10 50
Walton .....	.....	.....	.....	1	.....	6 00	.....	.....
Total	93	87	83	84	62	\$341 05	\$327 08	\$290 05

DUTCHESS COUNTY.

COMPARATIVE TABLE

Number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1886 (old law), together with the cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, April 30, 1900 (new law).

3 AND TOWNS.	Number of licenses issued under law of 1893-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1896-99. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
City	4	7	7	6	7	\$18 00	\$12 83	\$10 34
	8	5	4	4	4	15 00	10 17	8 37
	6	10						
	6	8	8	6	10	27 00	18 12	12 83
	95	88	91	70	74	41 00	12 33	12 83
	10	9	10	11	12	99 00	843 25	290 80
	2	2				62 50	17 00	19 87
	9	8						
	7	7						
	188	117	118	116	116	33 00	4 00	
	34	26	29	31	31	39 00	19 00	16 20
	20	18	19	17	17	24 00		
	18	16	19	17	17	30 00	13 20	13 17
	2	3	4	4	3	88 45		
	3	3	4	5	3	1,659 70	684 59	791 33
	6	6	7	8	8	95 05	80 13	84 37
	20	16	19	17	17	40 82	44 78	44 33
	2	3	4	4	3	39 00	43 00	50 30
	6	6	7	8	8	9 00	6 00	8 20
	20	16	17	16	16	18 00	8 00	9 66
	4	4	1			71 76	49 42	57 13
						21 00	11 68	10
	404	341	342	324	325	\$2,461 27	\$1,386 80	\$1,426 90

ERIE COUNTY.

COMPARATIVE TABLE

showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	*Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	*Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Alden.....	19	14	13	17	16	\$51 50	.....	.....
Asheret.....	36	31	11	81	34	30 00	.....	.....
Arora.....	12	11	11	11	11	3 00	.....	.....
Watson.....	4	4	4	4	4	45 00	.....	.....
Ant.....	7	6	5	6	4	15 00	.....	.....
Buffalo city.....	2,418	1,649	1,081	1,644	1,081	6,700 00	.....	.....
Beektonwaga.....	53	52	54	56	71	63 00	.....	.....
Arden.....	16	11	13	18	13	45 25	.....	.....
Alden.....	4	5	5	5	5	6 00	.....	.....
Illina.....	10	12	10	5	10	24 75	.....	.....
McLeod.....	.....	.....	.....	.....	6	9 00	.....	.....
West Hamburg.....	4	5	3	5	4	18 00	.....	.....
Ma.....	5	5	5	5	6	18 00	.....	.....
Ma.....	13	10	11	11	12	27 00	.....	.....
Ma.....	10	10	9	9	10	45 00	.....	.....
Ma.....	12	4	3	4	3	56 35	.....	.....
Ma.....	42	38	36	32	34	30 00	.....	.....
Ma.....	4	4	6	4	4	66 00	.....	.....
Ma.....	104	76	79	84	91	238 30	.....	.....
Ma.....	3	3	.....	.....	.....	15 00	.....	.....
Ma.....	12	8	11	10	11	87 00	.....	.....
Ma.....	12	10	10	11	11	43 00	.....	.....
Ma.....	12	10	6	6	3	60 00	.....	.....
Ma.....	7	6	6	6	3	163 00	.....	.....
Ma.....	96	50	54	57	61	9 00	.....	.....
Ma.....	.....	2	3	3	3	9 00	.....	.....
Ma.....	47	45	48	48	48	81 00	.....	.....
Total.....	2,951	2,072	2,109	2,088	2,156	\$7,958 96	.....	.....

* Cost of collection paid by the State.

ERIE COUNTY—(Concluded).

CITIES AND TOWNS.	*Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	*Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Albion.....	\$513 50	\$1,400 00	\$1,283 32	\$1,616 68	\$1,675 00
Albion.....	1,838 38	2,841 69	2,928 35	2,983 34	3,168 37
Albion.....	1,047 00	1,835 04	1,808 00	1,888 34	1,788 34
Albion.....	67 50	841 67	510 00	400 00	400 00
Albion.....	198 00	633 32	518 67	619 67	441 67
Albion.....	278 192 11	700 978 50	801 045 89	780 784 08	801 065 25
Albion.....	1,487 84	5,429 96	5,560 89	5,923 08	6,760 04
Albion.....	183 25	1,268 67	1,251 67	1,253 38	1,279 01
Albion.....	114 00	1,480 00	1,183 24	1,400 00	1,422 33
Albion.....	318 25	1,329 16	1,218 67	1,910 00	1,873 00
Albion.....	380 00	383 33	1,126 67
Albion.....	102 00	425 00	500 00	500 00	500 00
Albion.....	182 00	560 00	500 00	500 00	508 34
Albion.....	368 00	1,038 31	1,033 35	1,183 34	1,135 00
Albion.....	363 00	980 00	910 67	850 00	858 34
Albion.....	548 75	608 34	621 67	641 69	598 68
Albion.....	1,146 00	5,388 75	4,608 70	4,660 02	5,068 25
Albion.....	64 00	14,241 66	421 67	400 00	400 00
Albion.....	2,768 30	14,241 66	13,751 24	14,766 67	16,070 42
Albion.....	75 00	320 00	.....	.....	.....
Albion.....	393 00	1,468 76	1,975 00	1,883 24	2,066 66
Albion.....	312 00	983 33	965 00	1,006 00	998 33
Albion.....	140 00	853 83	600 00	600 00	391 66
Albion.....	2,670 00	12,921 67	13,876 68	13,349 99	15,413 33
Albion.....	16 68	300 00	300 00	300 00
Albion.....	1,279 00	4,891 67	4,576 68	4,683 35	4,983 35
Total.....	\$285,287 88	\$829,693 53	\$860,685 57	\$842,699 20	\$888,647 04

* Cost of collection paid by the State.

ESSEX COUNTY.

COMPARATIVE TABLE

owing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1898 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued. Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Centerfield	12	10	9	9	8	\$24 00	\$44 62	\$48 25
Own Point	10	8	5	5	7	36 00	21 00	18 55
Elizabethtown	6	5	5	4	4	45 00	14 50	13 50
Sex .....	.....	.....	3	2	.....	10 09	.....	8 75
Y	2	2	.....	1	.....	30 00	8 75	.....
Y	4	2	6	5	5	18 00	14 30	18 50
Wis .....	.....	.....	.....	.....	.....	15 00	.....	.....
Inerva	9	8	8	7	6	45 00	18 38	19 25
Orish	23	17	23	19	18	72 00	90 00	87 18
Wcomb	2	2	3	2	3	19 00	4 50	6 65
Orth Elba .....	.....	5	7	3	6	15 50	18 28	19 80
Orth Hudson	7	7	7	5	3	27 00	20 50	19 25
Armand	1	1	3	3	3	5 00	1 75	5 90
hroon	6	5	3	3	2	37 25	14 53	16 75
condoroga	15	14	16	15	16	105 00	63 85	71 60
eastport .....	.....	1	2	2	2	6 00	2 25	1 80
illaborough .....	.....	2	3	3	3	15 00	4 87	9 25
ilmington .....	.....	.....	.....	.....	.....	12 00	.....	.....
Total	96	90	102	88	88	\$536 84	\$332 06	\$364 93

ESSEX COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1899-90. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Chesterfield.....	\$49 87	\$51 25	\$461 00	\$1,384 55	\$1,460 08	\$1,483 87	\$1,388 75
Crown Point.....	15 00	25 26	404 00	679 00	508 12	585 00	558 08
Elisabethtown.....	13 00	13 25	202 50	410 50	378 17	382 00	536 75
Essex.....	8 75	7 75	20 00	262 92	224 60	216 25	.....
Jay.....	50	7 75	89 50	304 04	.....	16 17	250 58
Keene.....	20 30	20 50	.....	.....	489 84	539 70	562 83
Lewis.....	.....	.....	.....	.....	.....	.....	.....
Minerva.....	21 50	17 75	180 00	584 12	623 43	545 17	490 50
Morish.....	95 63	93 21	374 80	2,411 66	2,758 72	2,925 23	2,813 87
Newcomb.....	6 00	6 75	48 00	145 50	190 02	194 00	218 25
North Elba.....	24 85	22 90	.....	382 58	581 88	845 16	567 12
North Hudson.....	18 00	11 75	223 00	662 84	583 25	507 00	279 92
St. Armand.....	5 90	6 15	.....	56 50	190 77	190 77	198 86
Schroon.....	18 75	14 25	182 75	411 31	368 59	524 92	310 76
Tiendenaga.....	78 65	76 80	810 00	1,939 48	2,140 07	2,331 26	2,333 21
Westport.....	39	4 80	.....	72 75	58 20	12 53	155 30
Willsborough.....	7 50	6 83	.....	95 14	207 41	242 50	206 12
Wilmington.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$377 38	\$378 74	\$2,993 55	\$9,832 97	\$10,720 14	\$10,631 42	\$10,620 88

FRANKLIN COUNTY.

COMPARATIVE TABLE

wing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurers for year ending April 30, 1897. (New law.)	Cost of collection under county treasurers for year ending April 30, 1898. (New law.)
amount.....	11	12	14	15	17	\$49 50	\$33 80	\$74 90
Agort.....	.....	.....	.....	.....	.....	9 00	4 50	.....
mont.....	.....	.....	.....	.....	.....	9 00	.....	.....
day.....	9	8	6	8	6	54 00	16 02	15 56
adon.....	.....	.....	.....	.....	.....	9 00	.....	.....
riton.....	1	1	1	1	2	9 00	3 00	3 30
ke.....	.....	.....	.....	.....	.....	9 00	.....	.....
leatpay.....	5	7	4	3	.....	72 00	.....	40
stable.....	.....	.....	.....	.....	.....	12 00	18 00	.....
kinson.....	.....	.....	.....	.....	.....	9 00	.....	.....
ine.....	.....	.....	.....	.....	.....	9 00	.....	.....
t Covington.....	.....	.....	.....	.....	.....	21 00	.....	.....
nklin.....	6	3	5	6	5	40 00	14 25	16 00
rietstown.....	18	14	14	20	18	84 00	58 45	83 60
lone.....	29	23	26	25	25	192 00	130 55	129 71
ra.....	6	7	3	3	.....	25 00	16 80	40
ta Clara.....	7	4	3	4	3	67 50	12 80	14 75
verly.....	7	6	3	3	2	18 00	27 25	23 50
aville.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	99	85	79	88	78	\$674 00	\$335 22	\$602 12

FULTON COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1898 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued of 1898-99. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1898-99. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Becker.....	2	1	1	1	1	\$9 00	\$2 20	\$2 00
Edgemoor.....	4	5	6	8	6	13 00	10 00	5 17
Orla.....	6	3	4	3	3	20 25	7 67	7 67
Winsted.....	7	5	5	5	5	21 65	10 00	10 50
Verona.....	54	57	61	63	67	375 00	322 21	371 23
Verona city.....	34	32	32	34	34	84 00	156 97	174 83
Verona city.....	15	11	13	13	15	31 25	27 53	27 17
Verona city.....	5	5	.....	.....	.....	45 00	9 75	.....
Verona city.....	11	10	12	12	14	24 00	24 20	20 89
Verona city.....	.....	1	.....	.....	1	9 00	1 50	.....
Verona city.....	.....	2	2	2	2	9 00	4 16	4 16
Verona city.....	1	1	1	1	1	9 00	1 67	4 20
Total.....	141	183	137	142	149	\$679 15	\$577 86	\$630 81

FULTON COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Mer.....	\$2 00	\$5 00	\$61 00	\$107 80	\$98 00	\$98 00	\$111 66
Dalhousie.....	12 50	11 67	148 00	440 00	400 17	612 51	513 84
Ge.....	7 83	8 83	156 00	325 66	375 66	350 51	299 51
Stah.....	11 20	10 00	188 35	490 00	489 50	498 81	490 00
Greenville city.....	366 92	388 83	10,257 00	15,084 35	17,227 10	17,170 57	17,764 90
Stown city.....	184 40	189 70	5,068 00	7,216 87	8,276 17	8,610 60	8,720 30
Stown.....	84 50	36 70	756 84	1,119 14	1,239 51	1,307 18	1,474 29
Field.....	.....	.....	116 35	437 75	.....	.....	.....
Hampton.....	21 70	28 80	257 50	960 80	907 04	896 65	1,268 22
Wilmington.....	.....	1 00	.....	73 50	.....	.....	80 00
W.....	4 00	4 00	51 00	195 84	185 84	186 00	196 00
Ward.....	2 00	3 83	21 00	81 66	180 80	98 00	129 51
Total.....	\$647 05	\$687 36	\$17,080 94	\$26,552 87	\$29,388 79	\$29,838 83	\$31,034 78

GENESEE COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900 (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Alabama.....	4	2	2	2	3	\$3 00	\$1 00	\$6 00
Alexander.....	4	4	4	4	3	\$7 60	1 25	9 25
Batavia.....	52	40	45	43	48	189 00	336 35	353 66
Bergen.....	3	6	.....	.....	.....	18 00	.....	.....
Bethany.....	.....	2	3	3	4	2 00	.....	.....
Byron.....	2	2	3	3	4	13 00	1 00	10 50
Darien.....	2	2	2	4	3	18 00	8 75	8 75
Elba.....	1	1	1	1	1	21 00	3 00	3 00
Le Roy.....	16	18	12	12	13	99 00	89 43	53 45
Oakfield.....	4	4	4	4	4	18 00	10 50	10 60
Pavillon.....	1	2	2	2	1	6 00	3 02	3 14
Penbroke.....	.....	6	7	6	6	9 00	2 55	18 12
Stadford.....	1	1	1	1	2	24 00	3 00	3 00
Total.....	86	88	83	82	88	\$489 60	\$491 15	\$479 21

GENESEE COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1898-99. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Alabama	\$6 00	\$6 25	.....	\$32 34	\$194 00	\$194 00	\$202 09
Alexander	9 25	12 00	\$22 40	460 75	299 09	299 08	288 00
Batavia	371 45	368 15	4,092 01	10,575 33	11,323 84	11,335 22	11,238 52
Bergen .....	.....	.....	282 00	541 70	.....	.....	.....
Bethany .....	.....	.....	.....	.....	.....	.....	.....
Byron	10 82	6 40	.....	32 34	247 83	243 30	206 94
Darien	11 25	13 00	84 00	216 25	224 59	207 08	233 66
Elba	8 00	8 00	39 00	97 00	97 00	97 00	97 00
Le Roy	55 85	64 32	991 00	2,845 66	1,728 21	1,759 05	1,733 17
Oakfield	11 10	10 50	128 25	339 50	339 50	338 90	339 50
Pavilion	3 02	3 00	24 00	87 82	101 44	97 81	97 00
Pembroke	17 75	21 25	.....	82 47	586 05	573 92	588 76
Stanford	8 00	6 00	10 00	97 00	97 00	97 00	102 84
Total	\$502 65	\$513 87	\$5,622 66	\$15,418 16	\$15,244 55	\$15,352 36	\$15,206 97

GREENE COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Land.....	13	9	18	12	7	\$3 00	\$59 81	.....
ens.....	21	11	37	37	13	36 00	57 30	\$58 75
ro.....	57	52	37	37	37	117 00	275 43	190 90
skill.....	29	23	15	16	16	150 00	127 30	73 95
sackie.....	9	6	6	6	7	108 00	26 50	27 00
ham.....	9	6	1	1	1	34 30	.....	.....
enville.....	.....	.....	.....	.....	.....	9 00	.....	.....
cott.....	31	18	16	15	17	70 00	92 75	95 65
nter.....	.....	.....	.....	.....	.....	9 00	.....	.....
rett.....	4	3	3	3	2	12 00	11 30	11 50
ington.....	5	2	.....	.....	4	38 00	12 00	.....
r Baltimore.....	4	4	4	4	4	9 00	12 00	12 00
tiaville.....	.....	.....	.....	.....	.....	18 00	.....	.....
adham.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	173	128	95	94	108	\$617 30	\$674 39	\$469 24

GREENE COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Ashland	\$42 30	\$21 00	\$487 75	\$1,783 95	.....	.....	.....
Athens	59 50	59 25	438 00	1,402 71	.....	.....	.....
Calro	176 30	202 75	2,040 03	8,276 24	\$1,324 58	\$1,387 70	\$679 00
Catakill	74 90	73 80	588 66	3,966 03	6,497 44	1,282 17	1,390 74
Coxsackie	25 00	23 50	225 70	740 18	2,357 72	2,421 76	5,872 25
Durham	15	15	.....	.....	748 00	650 00	2,386 20
Greenville	92 70	103 05	2,013 17	1,990 60	2 83	4 85	659 84
Halcott .....	.....	.....	.....	.....	.....	.....	.....
Hunter .....	.....	.....	.....	.....	1,960 77	1,855 67	2,002 79
Jewett	11 50	11 50	108 00	323 69	313 50	321 83	313 49
Lexington .....	.....	.....	180 67	363 00	.....	.....	177 83
New Baltimore	12 00	12 00	291 00	368 00	388 00	388 00	388 00
Prattville .....	.....	.....	.....	.....	.....	.....	.....
Windham .....	.....	.....	.....	.....	.....	.....	.....
Total	\$494 35	\$512 50	\$6,322 98	\$19,264 40	\$12,492 84	\$13,584 01	\$13,874 99

* Fines.

HAMILTON COUNTY.

COMPARATIVE TABLE

showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Arietta	11	5	3	2	3	\$42 00	\$14 75	\$10 75
Amerson .....	.....	.....	.....	.....	.....	6 00	.....	.....
Bope	3	2	3	3	2	30 25	6 00	8 50
Indian Lake	13	7	8	7	9	137 30	20 25	24 25
Lake Pleasant	7	4	4	4	4	57 00	15 00	13 00
Long Lake	6	6	3	4	5	27 00	18 75	19 25
Forehouse	2	2	2	2	2	33 00	5 75	6 00
Wells	4	4	.....	2	2	41 00	12 00	.....
Total	46	30	23	24	27	\$378 55	\$92 50	\$90 75

HAMILTON COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Arietta	\$6 00	\$10 75	\$248 00	\$478 92	\$289 25	\$194 00	\$305 91
Benson .....	.....	.....	.....	.....	.....	.....	.....
Hope	9 00	9 00	59 75	104 00	274 53	291 00	222 67
Indian Lake	25 50	29 30	275 20	629 77	734 08	741 16	830 71
Lake Pleasant	12 00	14 25	140 50	451 66	388 00	388 00	427 42
Long Lake	16 25	25 50	143 00	554 24	430 76	397 08	624 49
McIntosh	8 25	8 75	72 00	185 92	194 00	225 08	224 86
Wells .....	.....	3 25	79 00	388 00	.....	16 18	105 06
Total	\$77 50	\$100 80	\$967 45	\$2,882 51	\$2,310 92	\$2,272 50	\$2,750 88

HERKIMER COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-98. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-98. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Columbia.....	3	3	3	3	3	\$3 00	\$6 00	\$6 00
Danube.....	5	1	1	1	1	55 03	2 00	2 00
Fairfield.....	2	.....	2	.....	2	18 00	2 50	5 33
Frankfort.....	25	25	22	20	16	57 00	80 43	73 53
German Flatts.....	32	33	35	35	36	108 00	117 68	122 94
Herkimer.....	34	25	26	26	26	78 00	90 60	100 61
Litchfield.....	2	1	2	2	2	9 00	4 00	4 00
Little Falls city.....	69	51	50	54	54	108 00	279 73	295 87
Little Falls.....	.....	.....	.....	.....	.....	25 43	2 00	2 67
Manheim.....	25	18	18	14	13	9 00	66 67	61 43
Newport.....	10	11	9	8	8	39 00	19 90	17 43
Norway.....	1	2	2	2	2	9 00	4 00	3 83
Ohio.....	.....	.....	.....	.....	.....	10 00	13 87	2 00
Russia.....	9	1	5	6	7	5 00	11 33	11 00
Schoharie.....	6	5	5	5	5	18 90	.....	11 17
Schoharie.....	.....	.....	.....	.....	.....	.....	.....	.....
Shelburne.....	4	3	3	3	4	11 00	6 30	6 00
Stark.....	3	1	1	1	1	18 00	2 00	2 00
Warren.....	3	1	1	1	1	15 03	15 03	16 50
Webb.....	.....	5	6	7	7	.....	17 00	15 87
Winant.....	10	8	5	6	3	21 00	6 67	7 00
Winfield.....	3	4	4	4	4	.....	.....	.....
Total.....	252	202	201	199	196	\$464 33	\$747 94	\$766 78

HERKIMER COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1889. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
mbia.....	\$6 00	\$6 00	\$87 00	\$294 00	\$294 00	\$294 00	\$294 00
abe.....	2 00	4 00	95 00	98 00	98 00	98 00	162 67
field.....	4 67	4 00	63 00	122 50	194 67	178 66	196 00
ikfort.....	70 00	63 70	2,785 27	3,657 90	3,286 48	3,171 67	2,854 62
nan Flatts.....	128 08	131 69	2,019 00	5,653 16	5,582 32	5,771 92	6,044 55
cimer.....	151 20	135 80	2,028 67	4,872 73	4,563 14	6,683 80	6,040 20
hfield.....	4 00	4 00	36 00	137 67	196 00	196 00	196 00
e Falls city.....	299 20	329 90	5,685 17	13,106 93	13,595 99	14,060 80	14,990 10
e Falls.....	2 00	4 33	.....	98 00	130 66	98 00	187 34
helm.....	45 64	53 27	950 99	2,750 00	2,776 90	2,091 44	2,068 40
port.....	20 17	17 17	371 00	791 77	804 24	746 50	732 84
ray.....	4 00	4 00	.....	196 00	187 84	196 00	196 00
.....	.....	.....	.....	16 34	84 67	.....	.....
dia.....	13 33	12 67	265 00	637 79	473 33	536 67	537 34
bury.....	11 83	10 00	248 10	488 67	513 83	488 17	490 00
ylot.....	.....	.....	.....	.....	.....	.....	.....
ren.....	7 67	6 53	109 00	303 80	294 00	292 33	320 14
h.....	2 00	3 50	53 00	98 00	98 00	98 00	96 50
h.....	25 67	28 08	.....	603 80	650 18	980 98	980 26
net.....	11 33	10 00	425 50	758 00	625 99	480 34	356 67
field.....	7 20	7 00	129 00	318 33	343 00	352 80	343 00
Total.....	\$615 99	\$635 64	\$15,243 70	\$34,362 89	\$31,775 24	\$36,696 06	\$37,450 63

JEFFERSON COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1894 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Adams.....	8	10	4	8	7	\$51 00	\$22 67	\$0 40
Alexandria.....	19	17	15	16	18	26 00	26 20	26 10
Antwerp.....	8	8	8	8	8	51 00	17 17	13 96
Brownsville.....	10	9	11	11	9	61 40	32 67	32 83
Cape Vincent.....	22	15	14	16	17	6 00	59 67	56 67
Champion.....	14	12	3	9	9	21 00	21 53	30 30
Clayton.....	7	8	7	6	6	9 00	12 17	13 43
Ellisburgh.....	17	14	15	16	14	63 16	36 07	33 50
Henderson.....	10	9	9	8	8	18 00	16 20	17 83
Hounsfield.....	10	1	2	1	1	6 00	33	4 67
Le Ray.....	4	3	3	3	4	18 00	8 83	7 67
Lorraine.....	4	3	2	1	1	18 00	4 50	4 53
Orleans.....	3	2	2	4	4	9 00	7 00	6 10
Famella.....	4	4	4	4	1	9 00	8 00	8 60
Philadelphia.....	4	4	4	4	4	18 00	12 16	6 03
Rodman.....	5	4	4	4	5	407 53	390 48	424 05
Rutland.....	8	7	67	73	72	9 00	59 66	63 70
Theresa.....	61	63	18	21	21	159 53	50	50
Watertown city.....	27	20	1	1	1	9 00		
Watertown.....	2	1						
Wills.....	2	1						
Worth.....	2	1						
Total.....	229	207	190	213	206	\$1,057 82	\$746 11	\$728 76

JEFFERSON COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Irish...	\$2 57	\$16 08	\$554 00	\$1,060 87	\$19 60	\$125 76	\$788 09
P...	36 47	89 50	874 00	1,483 13	1,368 89	1,428 54	1,602 19
ille...	15 53	16 17	294 00	649 49	616 87	686 14	692 16
neent...	32 50	30 50	333 60	1,567 33	1,575 50	1,592 50	1,486 16
on...	62 53	62 43	1,041 16	2,678 67	2,361 01	2,564 14	2,725 90
gh...	1 97	16 30	509 00	1,013 47	14 70	96 39	757 03
son...	13 50	12 00	231 00	596 17	561 57	538 50	538 00
eld...	35 73	38 48	653 09	1,483 93	1,458 18	1,567 61	1,452 35
...	18 67	17 87	257 00	775 17	748 84	773 00	793 13
...	4 00	2 00	...	16 84	185 33	179 33	98 00
...	7 84	8 00	85 00	357 84	325 65	333 53	392 00
...	2 00	2 00	107 00	178 53	188 80	98 00	98 00
phila...	6 08	...	221 00	343 00	288 90	298 10	...
...	8 00	3 00	113 80	392 00	392 00	16 34	98 00
...	8 00	8 00	192 00	597 84	220 64	392 00	892 00
...	4 20	5 17	7,624 63	18,150 31	20,536 78	205 80	253 58
wn city...	438 41	477 51	...	...	...	21,128 66	21,706 23
wn...	62 44	71 68	1,284 42	2,544 08	2,804 63	2,626 30	3,121 05
...	62 44	2 00	1 00	24 50	...	16 34	98 00
tl...	\$763 10	\$627 87	\$14,375 70	\$34,196 77	\$33,717 90	\$34,910 28	\$37,140 87

KINGS COUNTY.

COMPARATIVE TABLE

showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899 (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Borough of Brooklyn	4,702	3,644	3,787	3,777	3,783	\$15,700 00	*	*

* Cost of collection paid by the State.

KINGS COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1889. (New law)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Borough of Brooklyn.....	*	*	\$399,115 89	\$2,079,803 74	\$2,270,070 09	\$2,376,788 33	\$2,275,594 83

* Cost of collection paid by the State.

LEWIS COUNTY.

COMPARATIVE TABLE

ing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
San	20	20	18	18	\$80 64	\$58 25	\$81 75
Clark	6	7	8	8	27 00	25 00	18 30
.....	7	7	8	8	18 00	19 50	20 75
.....	6	6	4	4	38 06	15 00	17 25
Sturgh .....	.....	.....	.....	.....	.....	.....	.....
Market .....	.....	.....	.....	.....	.....	.....	.....
.....	1	.....	.....	.....	12 00	.....	.....
.....	3	2	2	2	24 00	6 00	11 00
.....	11	11	9	8	6 00	31 50	28 25
.....	14	15	17	15	81 00	72 00	70 50
.....	3	.....	.....	.....	9 00	9 00	4 50
.....	4	5	6	5	6 00	16 75	8 14
.....	1	1	1	1	9 00	3 00	3 00
.....	9	9	7	6	35 00	27 00	28 75
.....	.....	.....	.....	.....	6 00	.....	.....
.....	2	2	2	2	15 00	5 80	6 00
.....	3	3	2	2	13 50	5 50	3 90
.....	6	6	5	5	22 00	18 55	21 80
.....	15	13	13	11	36 00	32 68	46 25
Turin .....	.....	.....	.....	.....	.....	.....	.....
Total	111	109	101	93	\$438 20	\$343 53	\$352 64

LEWIS COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Net receipts under excise boards, 1896-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Croghan.....	\$37 25	\$54 00	\$455 23	\$1,718 76	\$1,006 59	\$1,651 08	\$1,506 00
Denmark.....	25 15	18 15	303 00	683 34	508 37	554 86	528 51
Diana.....	20 75	22 50	288 25	630 50	629 24	587 58	660 83
Greig.....	15 00	12 00	160 94	485 00	441 09	451 67	388 00
Harrisburgh.....	.....	.....	.....	.....	.....	.....	.....
High Market.....	2 25	1 50	18 00	.....	.....	6 08	48 50
Lewis.....	11 25	11 50	66 00	184 00	205 67	205 42	205 18
Leyden.....	27 50	22 80	324 00	1,018 50	871 75	822 50	737 20
Lowville.....	81 55	87 87	834 00	2,328 00	2,340 17	2,536 79	2,503 79
Lyonsdale.....	.....	.....	91 00	291 00	.....	.....	.....
Martinsburgh.....	10 40	15 90	154 00	458 26	263 11	336 27	389 10
Montague.....	3 00	3 00	41 00	97 00	97 00	97 00	97 00
New Bremen.....	20 50	19 00	225 00	873 00	724 24	629 50	531 01
Osoola.....	.....	.....	.....	.....	.....	.....	.....
Pluckney.....	6 50	7 00	47 50	187 53	194 00	193 50	193 00
Turin.....	3 15	3 15	76 50	152 84	101 10	101 85	101 85
Watson.....	15 00	15 00	198 00	591 45	513 70	485 00	485 00
West Turin.....	43 85	36 80	399 00	989 83	1,303 75	1,301 15	1,064 86
Total.....	\$343 10	\$330 17	\$3,681 43	\$10,699 01	\$10,035 28	\$9,800 25	\$9,529 83

* Fines.

LIVINGSTON COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued. Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
von.....	17	15	14	16	14	\$112 00	\$63 85	\$70 80
aledonia.....	8	9	8	8	8	45 00	24 30	25 50
meau.....	4	2	2	4	1	12 00	9 25	9 00
meau.....	.....	12	10	10	10	6 00	12 81	45 15
roveland.....	1	.....	1	1	1	6 00	.....	5 75
bleester.....	5	4	3	3	3	33 00	12 00	9 00
ma.....	3	5	.....	1	.....	17 00	11 25	.....
von.....	.....	10	8	9	8	15 00	9 75	24 10
t Morris.....	16	19	18	18	16	15 00	93 80	89 85
orth Danville.....	27	28	25	22	25	160 00	143 17	146 50
unda.....	9	8	7	8	8	51 00	23 75	23 00
slan.....	.....	.....	.....	.....	.....	9 00	.....	.....
prago.....	3	2	2	2	.....	33 00	8 75	9 00
aria.....	1	1	.....	.....	.....	9 00	8 00	8 00
pringwater.....	.....	.....	.....	.....	.....	.....	.....	.....
east Sparta.....	.....	.....	.....	.....	.....	.....	.....	.....
ork.....	18	12	.....	.....	.....	24 00	31 75	.....
Total.....	111	127	98	102	89	\$547 00	\$444 43	\$459 65

LIVINGSTON COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
von.....	\$73 51	\$77 30	\$1,003 00	\$1,947 81	\$2,055 87	\$2,110 25	\$2,247 23
aledonia.....	24 01	24 55	255 00	785 70	749 50	743 08	735 45
oneco.....	11 00	10 75	93 00	257 43	224 34	273 33	222 53
oneco.....	44 30	51 00	.....	414 23	1,428 52	1,432 37	1,499 00
roveland.....	3 00	3 00	.....	.....	127 59	97 00	97 00
elcester.....	9 00	9 00	123 00	358 00	291 00	291 00	291 00
lima.....	50	7 75	78 00	384 75	.....	16 17	250 53
ivonia.....	38 00	.....	.....	315 24	720 92	937 00	.....
ft. Morris.....	98 35	94 15	74 50	2,925 54	2,755 15	2,911 15	2,777 51
orth Danaville.....	124 70	111 55	2,080 00	4,479 33	4,186 84	3,765 30	3,608 79
unda.....	22 30	20 55	218 00	685 58	669 66	654 37	661 85
eslar.....	.....	.....	.....	.....	.....	.....	.....
ortage.....	14 50	.....	72 00	233 92	211 00	280 50	.....
Paris.....	.....	.....	21 00	97 00	80 33	.....	.....
pringwater.....	.....	.....	.....	.....	.....	.....	.....
est-Sparta.....	.....	.....	.....	.....	.....	.....	.....
ork.....	.....	.....	638 00	1,026 59	.....	.....	.....
Total.....	\$461 17	\$409 80	\$4,715 50	\$13,920 16	\$18,478 72	\$18,490 52	\$12,879 14

MADISON COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Brookfield.....	.....	8	4	5	5	\$3 00	\$3 00	\$14 80
Casnovia.....	14	10	12	11	11	60 00	40 75	49 25
De Ruyter.....	6	6	6	6	5	27 00	15 55	16 10
Eaton.....	15	13	12	12	13	18 00	34 50	35 00
Fenner.....	.....	.....	.....	.....	.....	.....	.....	.....
Georgetown.....	1	1	1	1	1	15 00	3 00	3 00
Hamilton.....	16	13	16	14	13	170 71	50 05	57 24
Lebanon.....	4	4	3	3	3	60 00	12 33	12 00
Lenox*.....	78	60	24	26	23	169 00	389 49	132 05
Lincoln*.....	.....	.....	.....	.....	.....	.....	4 50	3 00
Madison.....	10	5	5	5	5	21 00	20 00	19 80
Nelson.....	1	1	.....	.....	.....	18 00	3 00	.....
Onida*.....	1	3	40	41	39	.....	27 75	285 50
Smithfield.....	6	3	8	4	4	18 00	7 50	7 50
Stockbridge.....	6	5	5	6	6	18 00	18 25	11 50
Sullivan.....	18	13	20	13	14	48 00	35 05	41 20
Total.....	174	140	152	148	142	\$645 71	\$644 24	\$677 94

* Towns of Lincoln and Onida erected April 21, 1896, from town of Lenox.

MADISON COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1896-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
kfield.....	\$13 05	\$12 45	.....	\$64 67	\$395 20	\$421 95	\$402 55
novia.....	59 05	47 25	\$441 67	1,317 58	1,442 42	1,675 95	1,527 75
tuyter.....	17 30	15 75	463 50	494 45	512 23	509 36	438 42
n.....	34 80	34 50	404 50	1,115 50	1,073 34	1,083 53	1,065 50
ter.....	.....	.....	.....	.....	.....	.....	.....
getown.....	3 00	3 00	15 00	97 00	97 00	97 00	97 00
lilton.....	53 35	48 75	955 29	1,584 95	1,767 35	1,674 99	1,576 25
non.....	9 00	9 00	.....	407 15	329 67	291 00	291 00
x.....	125 90	122 75	2,915 50	11,880 09	8,712 06	8,754 10	8,777 24
ole.....	4 50	3 00	.....	63 17	97 00	87 17	97 00
leom.....	23 50	20 30	374 00	513 34	523 54	553 51	523 04
on.....	.....	.....	12 00	97 00	.....	.....	.....
de.....	298 80	323 90	.....	647 25	9,197 84	9,153 87	10,047 78
hfield.....	9 75	11 80	157 00	243 50	243 50	315 25	333 03
bridge.....	18 00	19 25	223 00	481 75	871 83	532 00	522 42
van.....	57 25	40 00	482 00	1,126 85	1,332 13	1,317 75	1,201 68
Total.....	\$726 25	\$711 20	\$6,452 46	\$20,180 35	\$21,095 01	\$21,465 43	\$21,924 66

* Towns of Lincoln and Oneida created April 21, 1896, from town of Lenox.

MONROE COUNTY.

COMPARATIVE TABLE

showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Clinton.....	12	12	12	12	11	\$72 00	\$10 83	\$12 50
Clinton.....	1	4	3	3	2	12 00	8 25	8 00
Clinton.....	3	9	8	10	12	34 00	10 56	9 50
Clinton.....	10	34	40	42	44	89 00	51 08	52 44
Clinton.....	63	5	5	5	5	108 87	5 02	4 92
Clinton.....	8	3	2	2	2	45 00	2 58	2 00
Clinton.....	3	22	26	22	18	36 50	30 08	31 93
Clinton.....	32	10	10	10	10	81 00	8 98	8 93
Clinton.....	8	10	6	6	1	48 00	5 50	5 50
Clinton.....	7	6	6	6	1	30 00	3 83	3 83
Clinton.....	4	3	4	4	5	12 00	4 00	4 92
Clinton.....	5	4	5	5	5	62 00	17 53	17 53
Clinton.....	11	10	15	12	12	38 00	6 18	5 00
Clinton.....	5	7	5	3	2	63 00	2 98	2 06
Clinton.....	3	3	3	3	3	15 00	2 58	2 58
Clinton.....	689	542	544	550	553	6,040 00	2,334 39	2,585 45
Clinton.....	2	4	2	2	2	9 00	4 43	3 00
Clinton.....	1	1	1	1	1	89 47	18 05	23 08
Clinton.....	16	13	15	18	14	45 00	0 17	0 17
Clinton.....	9	8	8	8	8	24 00	8 00	6 63
Clinton.....	9	7	7	6	6	24 00	8 00	6 63
Total.....	876	707	711	721	710	\$4,891 84	\$2,538 06	\$2,781 56

MONROE COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Abbeville	\$13 02	\$13 00	\$472 32	\$1,072 52	\$1,187 50	\$1,205 32	\$1,121 33
Adrian	8 33	8 00	43 50	283 42	297 00	288 34	213 67
Albany	12 08	12 08	256 00	981 09	885 40	971 25	1,087 92
Anderson	55 02	60 13	651 13	3,932 21	4,395 93	4,380 04	4,728 26
Asheville	5 00	5 00	248 34	496 65	138 76	495 00	485 00
Batesville	2 00	2 00	26 00	314 09	198 00	198 00	198 00
Beaufort	31 75	32 17	1,175 50	2,377 42	2,569 78	2,468 28	2,334 51
Birmingham	8 17	8 35	332 00	870 17	792 74	808 50	743 32
Blount	5 50	5 05	20 00	544 50	544 50	544 50	4 93
Bolton	4 25	5 83	183 00	33 02	354 51	385 75	484 17
Bonham	5 00	5 00	183 00	396 00	486 75	485 00	484 17
Bonham	19 42	20 93	709 00	1,635 81	1,775 43	1,788 92	1,887 41
Bord	5 00	5 00	242 00	495 00	495 00	495 00	495 00
Boston	2 35	2 10	185 00	247 42	292 95	232 63	297 90
Center city	2,689 08	2,843 00	77,014 00	221,033 92	247,983 85	251,211 81	257,281 66
Chickasaw	3 00	3 00	77 00	1,888 91	1,888 91	1,888 91	1,888 91
Chickasaw	21 48	21 48	630 53	1,888 45	2,181 81	2,136 85	2,136 85
Clinton	1 12	9 11	595 00	1,888 83	1,888 83	1,888 83	1,888 83
Clarendon	6 00	6 00	282 00	708 66	598 38	594 00	594 00
Total	\$2,892 56	\$3,048 35	\$62,935 32	\$238,530 25	\$264,832 98	\$260,107 62	\$274,820 56

MONTGOMERY COUNTY.

COMPARATIVE TABLE

owing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued by laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Waterford city.....	116	92	98	106	101	\$500 00	\$494 19	\$629 49
Waterford.....	14	11	14	14	14	22 40	22 53	27 63
Waterford.....	10	17	17	18	15	170 00	56 00	62 33
Waterford.....	4	3	3	3	5	43 00	6 00	4 00
Waterford.....	7	6	6	4	5	10 00	10 50	11 97
Waterford.....	14	10	12	13	12	30 00	23 83	30 17
Waterford.....	30	31	32	31	28	128 75	104 86	101 50
Waterford.....	23	20	21	25	18	30 00	41 70	46 87
Waterford.....	8	6	7	7	6	75 50	12 67	14 67
Waterford.....	9	9	7	8	6	61 74	20 83	12 50
Waterford.....	10	12	13	13	10	38 00	38 34	41 50
Total.....	256	217	227	242	222	\$1,142 39	\$632 57	\$661 83

MONTGOMERY COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1896-99. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Amsterdam city.....	\$681 94	\$688 12	\$6,850 00	\$23,588 72	\$28,895 09	\$31,402 31	\$31,987 77
Amsterdam.....	30 67	32 86	692 60	1,078 13	1,220 70	1,284 34	1,351 76
Cannjoharie.....	67 17	64 87	1,116 67	2,652 33	2,898 01	2,801 16	2,711 80
Charlotte.....	4 33	6 50	77 50	294 00	198 00	212 84	318 51
Florida.....	14 00	8 58	162 00	506 16	488 83	519 84	430 59
Glen.....	24 40	22 87	375 00	982 84	988 17	1,182 31	1,087 62
Minden.....	99 78	96 65	3,261 25	4,760 85	4,781 84	4,806 06	4,738 02
Mohawk.....	42 12	38 77	635 00	1,943 29	1,757 47	1,988 72	1,749 56
Palatine.....	16 20	12 33	276 50	562 34	660 33	768 80	594 00
Root.....	12 83	15 83	388 26	870 84	612 50	566 35	775 84
St. Johnsville.....	45 86	43 50	442 00	1,834 58	1,916 53	2,072 97	1,948 16
Total.....	\$1,028 80	\$1,032 38	\$14,276 78	\$39,094 08	\$44,263 27	\$47,594 70	\$47,605 63

NASSAU COUNTY. COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Hempstead	302	202	219	123	140	\$155 00	\$692 62	\$373 35
North Hempstead	53	56	51	60	68	99 00	120 01	183 38
Oyster Bay	81	106	115	119	115	191 70	208 21	338 13
Total	436	364	385	302	323	\$445 70	\$1,020 84	\$894 86

The above towns were part of Queens county, until January 1, 1899, when Nassau county was erected, and the above figures prior to that date, were taken from Queens county.

NASSAU COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1899-90. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Hempstead.....	\$377 10	\$579 93	\$10,014 00	\$27,020 09	\$29,691 70	\$18,440 44	\$17,207 20
North Hempstead.....	184 43	283 62	3,876 00	5,414 18	5,213 44	7,619 79	8,165 56
Oyster Bay.....	\$38 13	505 02	7,709 98	9,687 63	10,637 20	16,176 48	15,593 74
Total	\$699 66	\$1,348 57	\$21,629 98	\$42,121 90	\$45,542 34	\$40,236 09	\$40,966 50

The above towns were part of Queens county until January 1, 1899, when Nassau county was erected, and the above figures prior to that date were taken from Queens county.

NEW YORK COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurer, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued under laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96 (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Boroughs of Manhattan and The Bronx.	8,906	7,290	7,752	7,590	7,457	\$134,230 27	Cost of collection by the State.	

NEW YORK COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1893-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
	Cost of collection by the State.						
Boroughs of Manhattan and The Bronx.....			\$1,056,013 10	\$4,894,408 74	\$5,432,732 63	\$5,392,609 35	\$5,359,211 02

NIAGARA COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1894 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1893-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Cambria.....	.....	1	1	1	.....	\$9 00	\$3 20	\$1 66
Hartland.....	.....	.....	.....	.....	.....	3 00	.....	.....
Lewiston.....	13	18	9	10	10	72 00	29 08	23 87
Lockport city.....	105	89	84	94	88	1,516 25	509 66	545 97
Lockport.....	4	6	6	6	6	27 00	7 33	12 33
Newfane.....	.....	.....	.....	.....	.....	6 00	.....	.....
Niagara.....	7	3	5	4	5	66 88	8 60	8 87
Niagara Falls city.....	150	124	124	120	131	825 00	687 93	850 59
North Tonawanda city.....	.....	.....	56	53	53	.....	.....	387 93
Pondleton.....	7	4	5	3	3	29 00	8 33	8 67

NIAGARA COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Cambria.....	\$5 67	.....	.....	\$107 80	\$81 67	\$277 66	.....
Harland.....	.....	.....	.....	.....	.....	.....	.....
Lewiston.....	21 83	\$23 20	\$308 00	1,280 99	978 80	1,003 17	\$1,062 80
Lockport city.....	584 17	602 83	1,793 75	23,160 75	26,390 68	26,990 83	27,701 34
Lockport.....	14 33	15 83	83 00	359 34	554 34	635 67	592 51
Newfane.....	.....	.....	.....	.....	.....	.....	.....
Niagara.....	10 83	11 83	173 46	867 00	434 46	490 81	529 84
Niagara Falls city.....	815 90	877 53	7,252 00	32,833 10	39,233 58	38,374 93	40,227 43
North Tonawanda city.....	841 20	336 70	.....	.....	14,912 07	13,883 80	14,231 63
Pondleton.....	6 00	7 33	181 00	400 00	357 99	291 00	301 01
Porter.....	15 67	14 00	368 00	793 80	768 80	787 68	661 00
Royalton.....	51 18	49 80	621 35	2,268 86	2,416 99	2,466 82	2,405 40
Schenectady.....	.....	.....	.....	.....	.....	.....	.....
Whitfield.....	21 50	22 00	2,314 33	11,187 77	762 50	1,011 53	1,078 00
Wilson.....	9 67	10 00	46 00	294 00	365 33	352 00	398 34
Total.....	\$1,897 95	\$1,969 84	\$13,149 89	\$73,052 91	\$87,277 21	\$86,478 71	\$89,189 80

* Portion of this town for the year ending April 30, 1897, set off as the city of North Tonawanda.

ONEIDA COUNTY. COMPARATIVE TABLE

ring the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
aville.....	6	4	3	5	5	\$18 00	\$9 00	\$6 00
usta.....	9	8	7	7	8	57 00	15 50	13 20
ville.....	1	1	1	1	1	9 00	1 67	.....
gewater.....	15	15	18	18	17	36 00	48 58	61 13
den.....	2	3	3	3	3	9 00	7 33	6 17
field.....	11	11	11	11	10	75 00	39 00	39 00
ance.....	5	6	5	4	4	18 00	8 33	11 33
.....	4	4	3	4	4	18 00	8 00	6 00
.....	2	2	.....	.....	.....	9 00	4 00	.....
.....	13	10	11	13	9	27 00	21 33	23 33
.....	20	17	17	19	23	75 00	52 40	58 70
.....	5	4	5	5	6	18 00	7 47	10 00
.....	1	1	1	1	1	9 00	2 00	2 00
.....	3	2	1	2	1	18 00	4 40	3 68
.....	10	10	9	2	12	75 00	21 33	20 00
.....	7	9	10	10	11	18 00	17 00	19 50
.....	2	5	5	4	4	9 00	10 67	10 00
.....	108	52	62	62	65	680 00	290 50	374 70
.....	16	11	13	14	12	36 00	41 00	43 20
ben.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	16	10	10	10	13	36 00	21 27	21 17
.....	450	290	300	284	284	2,541 30	1,096 74	2,060 25
a city.....	8	7	7	7	8	18 00	14 17	13 20
on.....	22	15	14	14	13	45 00	34 19	21 73
na.....	15	7	6	7	6	27 00	31 67	30 08
.....	9	6	3	4	3	18 00	13 00	7 00
tern.....	2	3	3	2	1	9 00	3 66	5 83
moreland.....	23	17	17	18	17	36 00	44 31	53 00
testown.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	789	535	544	538	541	\$3,893 50	\$2,469 29	\$2,922 15

ONEIDA COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
ville.....	\$8 33	\$9 66	\$352 67	\$294 00	\$408 34	\$473 67
ista.....	13 00	14 33	676 17	648 80	637 00	702 34
.....	1 00	1 83	81 66	.....	49 00	50 84
ville.....	52 60	55 93	2,383 50	2,553 56	2,477 39	2,582 40
ewater.....	7 00	6 00	284 34	285 50	293 00	294 00
en.....	37 60	34 53	1,911 00	1,911 00	1,843 40	1,554 81
field.....	8 83	9 50	408 35	497 01	357 84	390 50
aces.....	8 20	8 00	393 00	294 00	401 80	392 00
d.....	.....	.....	186 00	.....	.....	.....
port.....	26 35	23 77	1,061 50	1,115 36	1,111 12	1,031 22
land.....	60 00	64 37	2,505 10	2,579 20	2,823 34	3,030 64
.....	10 33	11 17	319 67	486 66	489 66	460 50
.....	2 00	2 00	85 00	86 00	86 00	86 00
Wall.....	2 37	7 97	215 60	96 32	115 97	269 29
Hardford.....	19 83	22 17	964 81	921 67	913 51	1,037 85
.....	20 03	20 67	833 00	913 83	939 97	1,012 66
.....	10 00	8 00	497 66	490 00	473 33	392 00
en.....	380 90	401 22	13,778 67	17,343 64	18,189 11	18,663 78
erfield.....	45 54	41 83	1,839 00	2,116 80	2,231 13	2,008 17
ben.....	.....	.....	.....	.....	.....	.....
ton.....	23 53	22 50	996 96	920 51	1,036 48	1,044 19
a city.....	1,962 05	1,968 75	80,415 09	95,302 26	92,787 16	91,079 93
on.....	13 00	13 17	644 16	616 80	637 00	645 17
as.....	37 60	30 66	1,465 84	1,064 95	1,219 06	1,327 69
ns.....	32 00	29 20	943 35	1,088 49	984 72	922 60
tern.....	7 67	6 00	620 33	343 00	375 66	294 00
moreland.....	7 17	2 00	179 68	285 84	234 49	98 00
kestown.....	57 70	49 50	2,146 51	2,163 67	2,485 62	2,425 50
Total.....	\$2,864 63	\$2,862 13	\$116,328 62	\$134,427 29	\$133,642 10	\$192,324 65

ONONDAGA COUNTY.

COMPARATIVE TABLE

ing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Albion.....	9	10	14	10	8	\$72 00	\$8 50	\$12 17
Brooklyn.....	8	6	7	5	7	33 40	7 08	8 08
Canastota.....	10	7	6	7	8	33 64	7 58	6 42
Chenango.....	40	38	39	35	26	81 00	60 29	56 70
Delaware.....	24	19	21	16	17	108 00	26 48	29 13
Franklin.....	2	2	3	3	3	11 00	33	2 06
Geneva.....	33	29	29	30	26	108 00	57 53	68 17
Hamlet.....	2	2	3	3	2	9 00	2 00	2 25
Jefferson.....	15	14	13	18	10	123 00	26 87	29 23
Lyons.....	28	22	32	20	26	96 50	27 97	39 53
Malone.....	8	7	8	9	8	18 00	4 50	6 86
Oriskany.....	21	21	24	21	21	70 00	22 10	23 87
Perth.....	4	3	3	3	3	27 87	1 00	2 00
Salamanca.....	4	5	5	5	4	9 00	1 48	3 92
Seneca.....	33	29	28	24	27	57 00	37 00	36 52
Watkins.....	2	18	16	14	12	36 00	14 93	19 33
Westport.....	3	2	2	2	2	27 00	12 90	2 00
Whitesboro.....	706	497	460	469	462	5,037 07	1,945 53	2,289 03
Yates.....	4	3	3	3	3	18 00	3 42	3 42
Zenith.....	9	9	7	10	12	99 00	10 75	3 88
Total.....	962	704	729	708	705	\$6,074 28	\$2,274 52	\$2,636 12

ONONDAGA COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1899-90. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
illus	\$12 83	\$11 02	\$356 00	\$841 51	\$1,179 51	\$1,028 84	\$773 98
o	8 42	8 06	240 60	584 61	700 36	633 26	683 59
itt	8 33	8 67	218 86	700 75	560 35	716 67	716 33
ldge	64 28	59 62	1,030 50	5,576 38	5,221 67	5,391 16	5,377 04
us	35 17	27 65	1,012 30	2,403 12	2,634 23	2,656 48	2,387 35
us	2 05	2 38	.....	23 01	202 95	202 95	210 95
les	72 75	69 08	1,342 00	5,395 83	5,523 53	5,002 30	5,264 25
vette	2 00	1 83	51 00	198 00	222 75	198 00	181 50
nder	29 94	31 08	764 00	2,466 05	2,899 06	2,821 72	2,963 83
illus	31 45	29 45	2,329 50	2,643 70	2,856 84	2,621 89	2,588 90
ellus	8 05	7 73	483 00	643 50	681 45	796 95	688 95
daga	23 47	33 95	1,173 40	2,016 23	2,279 96	2,056 54	2,869 38
o	3 00	3 00	92 33	99 00	297 00	297 00	297 00
pay	5 00	4 08	166 00	483 65	486 75	436 67	395 91
la	35 58	51 60	898 00	3,504 68	3,415 16	3,131 09	4,425 09
vesticles	20 68	22 08	4 00	1,676 40	1,836 92	1,947 65	1,842 50
ford	2 00	2 00	60 50	198 00	198 00	198 00	198 00
ouse city	2,328 54	2,298 67	91,892 33	183,967 23	206,897 64	203,817 12	201,751 36
.....	3 50	4 92	102 00	271 58	270 91	263 17	411 74
Buren	5 50	7 33	563 50	1,064 25	383 62	494 50	676 01
Total	\$2,702 54	\$3,684 21	\$102,779 42	\$213,617 48	\$238,806 96	\$234,611 96	\$234,718 76

COMPARATIVE TABLE

owing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1898 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

[illegible]

ONTARIO COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
.....
Adams	\$188 57	\$143 00	\$2,129 67	\$7,619 65	\$194 00	\$0,714 76	\$4,628 06
Albion	6 10	23 87	120 00	827 25	805 65	298 90	1,120 48
Albion	297 20	289 13	.....	.....	.....	.....	.....
Albion	2 50	.....	3,781 06	11,770 50	9 80	12,729 46	12,450 87
Albion	4 00	5 50	42 00	194 00	194 00	123 50	269 51
Albion .....	.....	.....	.....	.....	.....	.....	.....
Albion	24 37	11 80	104 02	1,255 26	1,062 60	1,118 96	578 20
Albion	7 16	10 87	41 00	333 95	316 25	251 18	507 46
Albion	16 20	22 20	285 00	1,286 25	842 83	891 80	1,087 80
Albion .....	.....	.....	.....	.....	.....	.....	.....
Albion	4 76	4 83	63 76	281 68	240 01	132 75	128 50
Albion	13 43	10 50	.....	590 08	536 57	550 90	447 88
Albion .....	.....	.....	.....	.....	.....	.....	.....
Albion	\$515 28	\$621 30	\$5,455 50	\$23,657 62	\$23,267 82	\$23,107 21	\$23,218 71

* Fines.

† City of Geneva erected January 1, 1898, from town of Geneva.

ORANGE COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Blooming Grove.....	.....	3	3	5	3	\$39 00	\$0 70	\$4 10
Chester.....	9	9	9	9	10	27 00	30 88	28 10
Cornwall.....	.....	.....	2	2	.....	6 75	.....	30
Crawford.....	5	5	5	6	5	13 60	11 33	10 33
Dear Park.....	92	61	58	57	57	117 00	323 47	287 94
Goheen.....	28	25	26	28	26	150 00	87 17	101 63
Greenville.....	1	2	.....	1	1	9 00	2 63	.....
Hampdenburgh.....	1	6	5	5	5	28 00	8 83	10 17
Highlands.....	32	25	24	21	19	147 00	50 93	88 27
Middletown city.....	77	64	66	65	61	469 00	382 59	440 15
Ministink.....	3	6	.....	5	4	6 00	10 32	.....
Monroe.....	9	9	.....	10	9	9 00	14 37	15 60
Montgomery.....	21	20	21	22	20	84 00	54 75	58 76
Mount Hope.....	3	4	.....	3	3	9 60	7 00	7 00
Newburgh.....	26	17	18	18	17	85 00	36 87	87 65
Newburgh city.....	168	140	143	133	131	1,190 67	898 17	876 17
New Windsor.....	21	17	18	15	16	93 00	35 00	35 33
Twinsburg.....	8	5	5	5	4	.....	.....	7 67
Wallkill.....	8	5	6	6	4	23 75	17 50	20 83
Warwick.....	27	29	29	34	34	132 88	67 07	79 20
Wawayanda.....	.....	.....	.....	.....	.....	39 00	.....	.....
Woodbury.....	.....	4	.....	5	8	18 00	1 33	11 63
Total	533	454	456	456	433	\$2,626 75	\$2,025 19	\$2,120 83

ORANGE COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Blooming Grove.....	\$5 60	\$29 77	\$288 00	\$34 31	\$200 90	\$274 40	\$16 68
Chester.....	28 10	8 00	.....	1,508 62	1,376 90	1,376 90	1,458 56
Cornwall.....	20	13 17	187 40	497 01	9 80	9 80	392 00
Crawford.....	10 17	297 74	2,685 50	14,874 88	489 67	486 16	586 82
Deer Park.....	279 20	103 33	1,067 00	4,246 17	13,500 89	13,130 80	13,768 92
Goshen.....	101 67	83	21 00	138 84	4,541 80	4,565 02	4,471 69
Greenville.....	10 83	4 00	21 00	482 85	.....	40 84	104 33
Hamptonburgh.....	10 00	8 83	215 80	2,404 07	489 83	490 00	482 84
Highlands.....	87 30	74 20	785 50	2,404 07	4,191 72	3,852 70	3,444 14
Middletown city.....	446 30	412 83	2,565 00	17,377 56	19,384 03	19,127 90	18,128 83
Middletown city.....	4 67	8 00	134 00	473 01	.....	228 67	892 00
Miniskink.....	16 27	21 53	331 00	698 63	743 57	797 06	1,030 14
Montrose.....	56 77	56 63	881 00	2,591 08	2,696 24	2,781 56	2,975 03
Montgomery.....	6 00	6 00	76 65	343 00	843 00	294 00	294 00
Mount Hope.....	43 17	40 00	773 75	1,710 70	1,609 83	1,809 85	1,763 35
Newburgh city.....	839 27	805 45	13,203 92	41,847 83	41,169 68	39,944 91	37,900 40
Newburgh city.....	34 00	84 17	583 50	1,668 00	1,681 84	1,591 00	1,540 83
New Windsor.....	9 83	14 83	.....	245 00	375 66	448 51	643 51
Tuxedo.....	21 00	15 00	299 65	739 17	739 17	729 00	697 01
Wallkill.....	33 10	88 89	948 48	8,151 93	8,447 47	8,471 89	3,863 63
Warwick.....	4 00	18 90	.....	65 85	571 50	509 60	719 77
Wawayanda.....	10 40	.....	.....	.....	.....	.....	.....
Woodbury.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$2,147 85	\$2,062 27	\$24,997 15	\$94,948 68	\$97,612 52	\$98,165 57	\$94,201 12

* Fines.

ORLEANS COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1898 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued. Laws of 1895-96. (Old law.)	Number of certificates in force. April 30, 1897. (New law.)	Number of certificates in force. April 30, 1898. (New law.)	Number of certificates in force. April 30, 1899. (New law.)	Number of certificates in force. April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Albion.....	24	18	18	17	18	\$135 00	\$101 84	\$101 10
Barre.....	.....	.....	.....	.....	.....	9 00	.....	.....
Carlton.....	5	3	.....	.....	.....	35 20	11 50	.....
Clarendon.....	1	2	.....	.....	.....	9 00	6 00	.....
Galena.....	.....	.....	.....	.....	.....	9 00	.....	.....
Kendall.....	.....	.....	2	2	.....	9 00	8 50	5 75
Murray.....	3	1	3	1	16	9 00	58 85	9 75
Ridgeway.....	14	10	2	14	25	72 50	117 10	30
Shelby.....	28	23	25	26	1	61 00	23	121 00
Yates.....	.....	1	1	1	.....	18 00	.....	3 00
Total.....	75	58	51	62	62	\$356 70	\$304 40	\$240 90

ORLEANS COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Albion.....	\$63 60	\$92 85	\$1,290 00	\$3,287 74	\$3,218 89	\$2,976 40	\$3,005 38
Barre.....	.....	.....	.....	.....	.....	.....	.....
Carlton.....	.....	.....	164 80	803 16	.....	.....	.....
Clarendon.....	25	3 00	.....	194 60	.....	8 09	97 00
Gaines.....	6 00	.....	.....	.....	185 92	194 00	.....
Kendall.....	8 50	8 50	121 00	191 50	256 92	183 16	183 16
Murray.....	5 74	71 05	501 50	1,765 30	9 70	185 55	2,147 29
Ridgeway.....	140 55	124 25	1,268 19	3,798 23	8,913 33	4,161 13	4,017 43
Shelby.....	3 00	3 00	.....	8 09	97 00	97 00	97 00
Yates.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$287 64	\$302 75	\$3,345 49	\$9,518 02	\$7,680 76	\$7,805 33	\$9,517 25

OSWEGO COUNTY.

COMPARATIVE TABLE

wing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Ion.....	5	3	3	4	4	\$24 00	\$6 00	\$4 00
boy.....	2	2	2	2	2	18 00	8 00	4 00
lston.....	.....	.....	.....	.....	.....	9 00	.....	.....
stantia.....	12	7	11	9	9	7 00	15 17	21 83
uby.....	16	12	12	14	14	108 00	48 83	45 83
mbal.....	1	1	1	1	1	9 00	03	10
tings.....	12	10	11	11	11	39 20	16 83	22 67
ico.....	7	6	8	8	8	.....	20 73	20 20
r Haven.....	3	1	.....	.....	.....	18 00	2 00	.....
ell.....	.....	.....	.....	.....	.....	9 00	.....	.....
ego.....	.....	2	4	3	3	18 00	67	11 83
ego city.....	152	95	103	104	114	760 00	576 28	716 57
erno.....	.....	.....	1	1	1	9 00	.....	50
ish.....	10	6	6	6	6	12 00	9 00	9 67
field.....	2	2	1	1	1	9 00	4 00	4 00
land.....	16	12	12	13	13	74 65	32 87	82 66
dy Creek.....	8	8	8	8	8	15 00	13 00	13 04
roepel.....	12	11	9	11	11	27 00	30 67	20 17
ba.....	.....	.....	.....	.....	.....	9 00	.....	.....
nev.....	19	19	22	21	21	108 00	69 53	75 65
st Monroe.....	1	.....	.....	.....	.....	9 00	.....	.....
hamstown.....	4	3	3	3	3	57 00	5 00	5 00
Total.....	282	200	213	217	230	\$1,348 95	\$853 61	\$1,007 72

* OSWEGO COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
av.....	\$4 00	\$6 53	\$165 00	\$294 00	\$196 00	\$171 00	\$378 47
ston.....	4 00	4 00	42 00	147 00	196 00	196 00	196 00
tania.....	21 43	21 60	338 00	684 83	961 50	925 25	950 07
by.....	48 17	47 83	611 41	2,192 84	2,129 16	2,193 49	2,343 83
ibul.....	10	10	.....	1 64	4 90	4 90	4 90
ings.....	22 37	22 00	412 30	824 84	969 00	1,045 96	1,019 68
co.....	27 67	24 17	.....	924 27	931 48	1,080 68	1,059 17
Haven.....	.....	.....	.....	98 00	.....	.....	.....
il.....	13 17	14 00	.....	32 67	500 67	511 82	494 34
go.....	740 04	765 42	14,908 76	27,504 28	32,761 74	33,737 10	35,084 02
goelly.....	2 00	2 09	.....	.....	24 50	98 00	98 00
mo.....	9 17	10 00	278 00	441 00	465 33	440 82	490 00
leid.....	2 00	2 00	51 00	196 00	187 66	98 00	98 00
land.....	29 63	33 30	781 35	1,553 13	1,392 34	1,402 04	1,581 70
y Creek.....	13 23	13 20	345 00	637 00	594 89	603 84	646 80
oppel.....	27 53	23 25	913 00	1,444 34	929 84	1,049 14	1,024 67
se.....	.....	.....	.....	.....	.....	.....	.....
ev.....	81 46	97 27	2,852 00	8,140 47	8,539 76	8,425 31	8,783 73
Manroe.....	.....	.....	21 00	.....	.....	.....	.....
Manroe.....	5 00	.....	83 00	245 00	245 00	245 00	245 00
Manstown.....	.....	5 00	.....	.....	.....	.....	.....
Total.....	\$1,051 07	\$1,091 67	\$21,201 82	\$40,360 31	\$46,019 77	\$47,227 75	\$49,897 98

OTSEGO COUNTY.

COMPARATIVE TABLE

ing the number of licenses as issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Albion	3	4	3	3	3	\$18 00	88 25	\$9 75
Arden	2	1	1	1	1	18 00	6 00	6 00
Barre	7	6	5	5	5	46 00	15 00	14 00
Castro	9	8	6	6	6	12 00	17 13	18 90
Chemung	6	4	4	4	4	12 00	12 42	13 40
Concord	5	5	5	5	5	24 35	11 55	11 50
Franklin	4	4	4	4	4	48 00	11 50	11 50
Hamlet	6	6	4	4	4	27 00	13 80	12 80
Harlem	6	6	6	6	6	45 00	10 50	12 80
Hebbron	6	5	5	5	5	21 50	15 00	15 00
Liberty	4	4	4	4	4	12 00	9 00	9 00
Lyons	2	2	1	1	1	18 00	6 00	6 00
Montezuma	32	32	31	30	26	170 00	241 30	235 05
Oriskany	22	19	21	24	18	9 00	13 50	13 50
Perinton	3	2	1	1	2	68 00	101 65	100 25
Richfield	16	12	11	14	1	9 00	9 00	9 00
Shelburne	4	3	3	2	1	33 00	2 75	3 00
Union	7	4	3	4	2	18 00	69 06	73 94
Watts	9	4	4	4	4	24 00	9 00	9 00
Wells	9	9	9	9	9	45 00	12 25	12 30
Westfield	3	1	1	1	1	3 00	27 06	22 35
Westport	7	7	6	6	6	18 00	3 00	3 00
Total	160	148	125	135	122	\$800 05	\$641 75	\$689 04

OTSEGO COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1893-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Burlington	\$0 50	\$9 50	\$72 00	\$286 75	\$285 25	\$285 49	\$282 17
Butternuts	.....	.....	37 00	185 66	.....	.....	.....
Cherry Valley	14 50	15 25	278 50	485 00	394 84	418 84	418 00
Decatur	.....	.....	.....	.....	.....	.....	.....
Edmeston	17 65	17 62	162 00	541 21	.....	445 68	532 38
Exeter	12 15	12 25	155 50	301 75	349 94	301 19	337 76
Hartwick	8 29	25 15	125 65	373 45	.....	267 97	696 53
Laurens	1 00	11 50	68 00	371 84	.....	32 34	371 83
Maryland	22 30	12 30	123 00	437 87	397 70	421 05	397 70
Middlefield	12 50	12 50	135 00	339 51	430 03	387 50	404 17
Millford	16 00	15 55	128 70	485 00	485 00	484 00	502 78
Morris	9 12	9 00	106 00	291 00	291 00	295 05	286 83
New Lisbon	50	.....	42 00	194 00	.....	16 17	97 00
Oneonta	206 80	207 40	2,008 75	7,368 72	6,960 29	6,486 54	6,014 37
Otego	.....	.....	.....	436 50	.....	.....	.....
Otego	107 83	103 30	697 00	3,053 35	3,116 42	3,404 63	3,025 45
Pittsfield	5 00	6 00	52 25	194 00	119 00	128 84	194 00
Plainfield	3 00	3 00	.....	88 92	97 00	97 00	97 00
Richfield	74 36	65 55	447 00	1,924 29	1,876 06	1,933 58	1,636 11
Roseboom	6 00	6 00	102 00	291 00	291 00	194 00	194 00
Springfield	12 00	12 00	148 50	387 75	397 70	388 00	388 00
Unadilla	19 60	21 80	330 00	849 62	697 65	633 73	696 54
Westford	3 00	3 00	42 00	97 00	97 00	97 00	97 00
Worcester	18 50	18 00	217 60	639 95	587 83	581 50	582 00
Total	\$579 65	\$589 67	\$4,075 45	\$19,604 14	\$17,364 31	\$17,379 60	\$17,261 61

PUTNAM COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued under old law, 1895-96. (Old law.)	Number of certificates in force, April 30, 1897. (New law.)	Number of certificates in force, April 30, 1898. (New law.)	Number of certificates in force, April 30, 1899. (New law.)	Number of certificates in force, April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurers for year ending April 30, 1897. (New law.)	Cost of collection under county treasurers for year ending April 30, 1898. (New law.)
Carmel	15	17	13	13	13	\$36 00	\$40 00	\$33 30
Kent	8	1	.....	1	1	19 00	5 00	.....
Patterson	4	4	4	4	4	6 00	12 30	12 30
Phillipstown	26	19	17	21	21	68 00	86 85	74 00
Putnam Valley	1	1	.....	.....	.....	33 00	5 00	.....
South East	12	13	11	13	8	62 67	34 75	49 80
Total	61	55	45	62	47	\$224 67	\$179 88	\$169 40

QUEENS COUNTY. COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS	Number of licenses issued. Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Borough of Queens	1,206	1,030	1,086	1,160	1,141	\$4,199 36	\$4,139 49	\$4,493 58

QUEENS COUNTY—(Concluded).

AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise for year ending April 30, 1898-99. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
.....	\$6,162 30	\$6,210 58	\$43,424 61	\$191,854 71	\$309,554 45	\$271,660 82	\$275,358 79

RENSELAER COUNTY.

COMPARATIVE TABLE

number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, April 30, 1900 (new law).

S AND TOWNS.	Number of licenses issued. Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards. 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
.....	5	5	6	7	9	\$15 00	\$5 75	\$6 75
.....	5	6	5	6	4	11 00	6 00	6 00
.....	5	4	5	6	4	70 00	4 00	3 77
.....	3	1	.....	.....	.....	27 00	2 10	.....
.....	60	43	43	52	44	600 00	84 82	78 21
.....	90	51	51	52	44	158 00	169 82	163 29
.....	16	12	12	9	11	71 85	12 00	10 65
.....	16	17	17	18	13	54 00	23 08	23 46
.....	5	5	.....	.....	.....	24 00	5 10	.....
.....	21	15	.....	.....	9	121 75	16 42	.....
.....	7	2	.....	.....	3	96 00	4 00	.....
.....	68	46	46	43	40	207 60	123 96	131 05
.....	12	12	11	11	10	43 40	12 12	13 67
.....	10	11	12	12	11	97 43	17 82	20 71
.....	26	14	16	15	14	98 56	14 25	14 87
.....	4	3	3	3	4	.....	2 42	2 68
.....	555	376	374	383	339	1,702 66	1,474 96	1,644 14
.....
.....	908	624	595	591	555	\$3,498 19	\$1,978 36	\$2,112 95

RENSSELAER COUNTY—(Concluded).

TIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
.....	\$7 58	\$7 23	\$97 00	\$502 58	\$659 91	\$692 43	\$726 01
.....	6 00	5 50	189 00	594 00	372 90	544 01	477 84
.....	92 78	97 50	68 00	199 56	7,610 12	8,827 24	9,310 83
.....	168 60	154 23	1,287 12	7,817 13	15,174 23	14,504 73	13,752 44
.....	9 50	9 92	2,438 50	15,638 49	1,092 78	890 50	940 08
.....	21 42	21 68	412 32	1,148 83	2,101 53	2,120 25	1,528 44
.....	5 00	5 00	1,228 00	2,110 23	.....	.....	.....
.....	.....	5 21	126 00	604 90	.....	.....	.....
.....	.....	485 75	485 75	1,491 91	.....	.....	.....
.....	.....	114 00	114 00	345 99	.....	.....	.....
.....	125 50	124 90	1,694 90	11,774 35	12,523 95	12,124 50	11,815 10
.....	12 33	12 10	316 60	1,132 88	1,086 83	1,104 34	1,047 91
.....	17 22	19 13	902 57	1,763 58	1,684 80	1,704 45	1,785 87
.....	14 83	17 00	471 50	1,344 08	1,422 30	1,419 00	1,499 67
.....	3 10	3 08	80 00	239 25	265 65	806 90	305 28
.....	1,522 70	1,406 75	13,027 85	138,969 04	153,952 93	140,671 87	132,467 83
.....	\$2,001 06	\$1,886 23	\$22,870 11	\$185,990 59	\$196,006 98	\$185,406 31	\$176,652 55

* Fines.

RICHMOND COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued Laws of 1896-98 (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)
Borough of Richmond	543	426	427	411	433	\$2,419 75	\$3,666 17	\$3,541 63	

Special Deputy Commissioner appointed May 1, 1898.

RICHMOND COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasury for year ending April 30, 1896. (New law.)	Cost of collection under county treasury for year ending April 30, 1900. (New law.)	Net receipts under State law, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Borough of Richmond.....	*	*	\$38,364 93	\$108,528 41	\$106,125 13	\$104,918 44	\$111,153 50

* Cost of collection paid by the State.

ROCKLAND COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise laws, 1893-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Clarkstown	\$161 25	\$140 30	\$1,377 68	\$3,639 84	\$4,242 09	\$4,647 09	\$4,311 35
Haverstraw	843 45	376 11	3,333 88	10,500 65	10,213 48	10,429 38	11,702 84
Orangeburg	325 13	329 30	2,408 50	9,556 32	9,446 50	9,954 04	10,096 39
Ramapo	41 28	104 45	533 33	3,331 10	.....	1,337 73	3,441 39
Stony Point	74 62	75 06	810 00	1,856 48	2,032 76	2,129 55	2,118 29
Total	\$945 83	\$1,027 71	\$9,018 39	\$27,984 39	\$25,934 81	\$28,498 36	\$31,671 09

ST. LAWRENCE COUNTY.

COMPARATIVE TABLE

wing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1896-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
ther.....	9	12	14	13	14	\$36 00	\$18 67	\$26 03
ton.....	16	18	16	17	18	63 00	55 83	46 70
e.....	2	1	1	1	1	6 00	2 00	1 83
on.....	8	6	.....	4	.....	82 08	13 03	.....
on.....	7	7	6	7	10	36 00	12 50	11 00
Kalb.....	.....	.....	.....	.....	7	15 00	.....	.....
Peyster.....	1	1	1	1	1	18 00	2 00	2 00
Arde.....	.....	2	6	5	2	12 00	9 13	9 53
ler.....	7	6	5	6	5	26 65	13 00	12 53
verneur.....	5	2	4	3	2	9 00	7 00	5 87
monnd.....	17	17	13	16	12	69 00	59 06	40 82
non.....	5	3	2	2	2	42 00	5 12	2 10
kinton.....	5	5	.....	2	3	49 00	9 00	.....
rence.....	.....	.....	.....	.....	5	18 00	.....	.....
on.....	.....	.....	.....	.....	.....	6 00	.....	.....
aville.....	1	1	1	1	1	14 00	.....	.....
omb.....	3	3	3	3	3	21 00	2 00	2 00
rid.....	5	6	7	6	5	18 00	6 00	6 00
sona.....	3	5	5	10	11	9 00	9 67	9 84
riatown.....	8	6	5	5	6	33 00	9 00	6 60
folk.....	2	2	5	2	2	34 00	9 17	13 43
neburgh city.....	51	40	44	38	42	6 00	4 00	.....
egatchie.....	2	3	4	4	2	.....	227 76	303 79
aville.....	3	3	3	3	3	18 00	6 67	6 50
report.....	.....	.....	.....	.....	.....	6 00	6 66	5 30
airn.....	.....	.....	.....	.....	.....	6 00	.....	.....
dam.....	18	14	15	16	20	111 50	56 81	46 26
ie.....	6	4	4	4	4	21 00	8 83	8 83
ell.....	1	1	3	2	.....	27 00	23	5 87
holm.....	.....	.....	.....	.....	.....	6 00	.....	.....
ldington.....	8	6	6	5	5	30 00	10 50	11 50
Total.....	193	174	168	176	186	\$854 23	\$433 73	\$433 23

* Fines.

ST. LAWRENCE COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
her	\$29 00	\$25 25	\$301 85	\$914 67	\$1,275 64	\$1,421 00	\$1,187 24
on	51 03	59 03	1,293 00	2,515 83	2,288 30	2,250 64	2,534 30
.....	83	.....	54 00	98 00	89 84	40 84	.....
an	1 17	18 07	387 92	596 97	539 00	57 18	776 94
.....	12 50	12 10	289 00	613 50	.....	612 50	592 80
al .....	.....	4 00	.....	.....	.....	.....	*196 00
oyater	2 00	2 00	22 00	98 00	98 00	98 00	98 00
ards	8 17	6 00	.....	399 90	400 48	400 17	260 67
.....	11 53	10 20	523 35	587 00	522 48	585 14	499 80
er	8 37	6 20	141 00	270 54	282 97	343 30	287 13
erneur	36 44	39 37	1,482 67	2,793 86	1,950 02	1,615 98	1,860 63
mond	8 76	3 77	93 00	342 94	102 90	184 57	126 23
mon	83	5 67	176 83	441 00	.....	40 84	277 66
tion	2 00	10 00	.....	.....	.....	*98 00	431 68
rence .....	.....	.....	.....	.....	.....	.....	.....
on	3 00	6 00	59 00	98 00	98 00	.....	.....
aville	6 00	6 00	72 00	294 00	294 00	147 00	294 00
omb	6 00	6 00	191 00	423 66	457 33	294 00	294 00
rid	9 67	7 20	5 04	441 00	323 40	448 66	352 80
ena	11 97	25 27	256 00	449 17	491 56	596 37	1,071 39
stown	13 83	10 37	156 00	198 00	.....	527 84	496 40
olk	83	4 00	15 00	.....	.....	40 84	198 00
nsburgh city	302 24	274 46	9,409 67	10,493 71	13,502 49	12,832 35	13,098 88
ganahlie	11 50	7 17	82 00	293 33	318 50	530 17	301 16
hville	4 67	6 00	48 00	307 24	254 80	228 67	210 67
report .....	.....	8 00	.....	.....	.....	.....	*392 00
ira .....	.....	.....	.....	.....	.....	.....	.....
lam	59 13	67 56	1,947 44	2,452 56	2,223 90	2,460 45	3,144 12
le	8 00	8 00	169 00	384 34	399 50	392 00	392 00
elli	6 20	.....	.....	16 34	257 47	287 13	.....
holm .....	.....	.....	.....	.....	.....	.....	.....
dington	9 00	10 00	276 25	497 83	513 50	441 00	440 00
Total	\$613 67	\$641 59	\$17,294 53	\$25,918 39	\$26,002 08	\$26,907 64	\$28,002 00

* Fines.

SARATOGA COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1894 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96, (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1894-96, (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Ballston	5	5	3	3	3	\$16 50	\$13 25	\$11 75
Charlton .....	.....	.....	.....	.....	.....	6 00	.....	.....
Clifton Park .....	.....	2	5	4	.....	46 00	1 00	21 00
Corinth	15	9	8	10	9	89 00	46 46	45 95
Day	3	3	2	2	3	27 00	9 08	8 25
Edinburgh .....	.....	.....	.....	.....	.....	6 00	.....	.....
Galway	3	1	.....	.....	.....	24 35	6 30	.....
Greenfield	2	2	3	3	4	86 00	5 78	6 50
Hadley	4	2	2	2	2	27 00	8 23	6 00
Half Moon	46	32	32	33	30	96 00	144 85	153 55
Malla	8	4	.....	1	4	36 00	18 30	.....
Milton	34	31	31	31	28	60 00	159 30	156 88
Moreau .....	.....	1	8	8	4	6 00	.....	9 70
Northumberland .....	.....	.....	.....	.....	.....	3 00	.....	.....
Providence .....	.....	.....	.....	.....	.....	.....	.....	.....
Saratoga	33	25	16	17	26	77 00	117 87	63 25
Saratoga Springs	168	79	82	83	80	346 56	873 02	906 07
Stillwater	43	26	41	37	39	110 00	173 35	173 43
Waterford	27	40	36	38	35	93 00	116 69	175 23
Wilson .....	.....	.....	.....	.....	.....	3 00	.....	.....
Total	401	273	264	266	272	\$1,108 41	\$1,677 41	\$1,737 56

SCHENECTADY COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1898 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1896-98. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1896-98. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Duanesburgh.....	6	6	7	6	7	941 00	\$13 67	\$13 16
Glenville.....	2	2	2	2	2	6 00	4 00	4 00
Niskayuna.....	2	2	2	2	2	18 00	4 00	4 00
Princeton.....	37	33	37	41	50	3 60	72 53	76 67
Rotterdam.....	160	138	138	116	156	109 00	816 64	938 84
Schenectady city.....	205	179	184	195	215	2,625 00	\$906 84	\$1,031 67
Total.....						\$3,802 00		

Schenectady County—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise board, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Duneeburgh	\$11 83	\$12 83	\$64 00	\$579 67	\$596 18	\$579 84	\$620 50
Glenville .....	.....	.....	.....	.....	.....	.....	.....
Niskayuna	4 00	4 00	42 00	196 00	196 00	196 00	196 00
Princeton .....	.....	.....	.....	.....	.....	.....	.....
Rotterdam	91 20	113 20	1,526 83	3,103 82	3,523 82	3,927 15	5,080 16
Schenectady city	924 82	1,080 90	4,448 90	39,193 68	41,890 76	44,058 57	47,422 87
Total	\$1,031 85	\$1,160 93	\$6,081 73	\$43,073 17	\$45,508 27	\$48,761 56	\$53,319 03

SCHOHARIE COUNTY.

COMPARATIVE TABLE

ring the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Belmont	2	2	2	2	2	\$3 00	\$6 00	.....
Delmar	2	2	2	2	2	18 00	6 00	.....
Easton	2	2	2	2	2	6 25	6 75	.....
Eastonville	10	11	12	15	18	36 00	54 50	96 00
Franklin	2	2	2	2	2	23 00	6 00	65 75
Franklin	4	4	4	4	4	18 00	11 75	12 00
Franklin	5	5	5	4	7	30 00	14 50	9 00
Franklin	3	2	.....	.....	.....	18 50	10 50	.....
Franklin	.....	.....	.....	.....	.....	6 00	.....	.....
Franklin	6	7	8	8	.....	18 00	22 80	28 00
Franklin	5	5	5	7	.....	27 00	16 05	14 50
Franklin	12	12	8	9	.....	42 00	33 00	23 55
Franklin	5	5	4	5	.....	24 30	11 50	13 75
Franklin	14	6	8	8	.....	30 00	38 50	38 11
Franklin	.....	.....	.....	3	.....	12 00	.....	.....
Franklin	2	2	2	2	2	81 90	5 00	6 00
Total	74	64	58	71	64	\$349 95	\$242 85	\$213 66

SCHOHARIE COUNTY—(Uncluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Lenheim.....	\$1 00	\$8 00	\$51 00	\$184 00	.....	\$32 34	\$104 00
Roome.....	.....	.....	42 00	184 00	.....	.....	184 00
Artale.....	6 00	6 00	53 75	176 59	.....	184 00	2,539 95
Abbeville.....	71 68	85 06	464 00	1,055 92	\$194 00	2,184 86	113 17
Oneville.....	6 00	3 50	37 00	194 00	1,077 59	184 00	288 00
Specrance.....	12 00	12 00	102 00	379 92	888 00	388 00	687 10
Wilson.....	11 50	21 25	120 00	468 83	291 00	371 83	.....
Wilcox.....	.....	.....	71 50	289 49	.....	.....	.....
Efferson.....	.....	.....	.....	.....	.....	.....	.....
Iddleburgh.....	25 75	.....	282 00	682 20	772 00	774 25	.....
Richmondville.....	15 50	15 00	.....	493 95	468 83	501 18	476 67
Schoharie.....	18 37	18 30	.....	1,067 00	669 78	594 13	591 70
Eward.....	14 50	14 50	374 80	346 82	385 58	468 83	468 84
Haron.....	84 88	41 75	862 50	786 53	782 34	835 99	824 96
Ammit.....	1 25	9 00	.....	.....	.....	40 43	291 00
Wright.....	6 00	4 50	28 10	161 67	194 00	194 00	145 50
Total.....	\$224 44	\$236 86	\$2,113 85	\$7,070 92	\$6,025 12	\$6,773 54	\$6,864 89

SCHUYLER COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under the excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurers for year ending April 30, 1897. (New law.)	Cost of collection under county treasurers for year ending April 30, 1898. (New law.)
Catherine.....	2	2	2	2	2	95 00	85 75	95 00
Cayuta.....	23	18	21	22	18	15 00	85 75	85 00
Dix.....	7	6	7	7	7	84 00	86 75	112 25
Hector.....	10	8	7	7	7	9 00	32 25	39 50
Montour.....	2	2	2	2	2	54 00	39 50	59 50
Orange.....	2	2	3	2	2	15 00	6 00	6 00
Reading.....	4	3	5	5	2	5 00	12 00	14 50
Tyone.....						27 00		16 75
Total.....	48	39	40	38	32	\$216 00	\$172 41	\$193 49

SCHUYLER COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
crine.....
la.....
or.....
our.....
ge.....
ing.....
ue.....
Total.....	\$180 90	\$184 99	\$1,415 00	\$5,241 35	\$5,331 09	\$5,199 11	\$4,645 01

SENECA COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1898 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued under law of 1896-98. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards 1896-98. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Covert	6	5	1	5	5	\$9 00	\$21 80	\$0 15
Fayette	9	8	7	7	4	27 00	35 00	26 00
Junius	1	1	1	1	1	6 00	2 00	2 50
Lord	15	14	14	14	16	12 00	43 55	43 05
Romulus	10	8	5	5	4	45 00	19 00	12 35
Seneca Falls	44	25	27	26	25	108 00	212 55	213 00
Tyre	3	3	3	4	2	15 50	8 25	10 75
Warwick	30	24	24	23	20	122 60	122 60	123 30
Waterloo	3	2	2	2	2	15 50	8 25	10 75
Total	118	88	82	84	77	\$403 50	\$463 75	\$431 00

SENECA COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1889. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards. 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
.....	\$3 90	\$17 25	\$18 50	\$596 53	\$4 85	\$126 11	\$491 08
.....	31 75	26 25	198 00	948 32	782 84	926 58	757 07
.....	8 00	3 00	24 00	64 67	80 83	97 60	97 00
.....
.....	42 25	40 50	397 50	1,266 45	1,241 96	1,241 09	1,234 51
.....	12 00	12 00	226 00	582 00	354 09	388 00	388 00
Falls.....	207 00	209 25	1,352 00	6,380 79	6,720 34	6,493 00	6,149 09
.....
.....	14 25	9 00	84 50	250 07	280 91	277 42	282 66
.....	120 75	118 25	733 00	3,880 72	8,720 05	3,737 59	3,573 43
al	\$434 90	\$435 50	\$3,893 50	\$13,969 55	\$13,227 37	\$13,286 79	\$12,972 84

STEUBEN COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1898 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Alison	16	12	12	13	13	\$63 90	\$40 80	\$41 18
Albion	27	33	37	39	42	28 00	2 00	2 00
Alford	1	1	1	1	1	69 00	106 64	122 74
Alton	1	1	1	1	1	9 00	2 00	2 00
Apoll	1	1	1	1	1	18 00	12 00	12 00
Ashe	4	4	10	10	6	20 57	8 88	27 48
Avon	11	11	10	12	13	54 00	30 02	19 53
Avon city	67	41	44	44	47	335 00	213 30	252 84
Avon	8	7	8	7	6	60 00	14 84	20 83
Avon	3	2	2	3	4	18 00	4 00	4 00
Avon	6	6	6	5	5	27 00	10 00	10 00
Avon	1	1	1	1	1	6 00	2 00	2 00
Avon	1	1	1	1	1	9 00	2 00	2 00
Avon	1	1	1	1	1	700 00	336 17	386 96
Avon	1	1	1	1	1	18 00	10 83	10 00
Avon	1	1	1	1	1	6 00	67	3 17
Avon	1	1	1	1	1	9 00	4 32	4 20
Avon	1	1	1	1	1	24 00	11 33	7 43
Avon	1	1	1	1	1	9 00	33	8 83
Avon	1	1	1	1	1	18 00	9 91	9 91
Avon	1	1	1	1	1	3 00	3 00	3 00
Avon	1	1	1	1	1	21 10	3 50	3 50
Avon	1	1	1	1	1	60 00	25 40	27 29
Avon	16	13	13	18	16	51 00	37 85	40 17
Avon	20	19	19	19	2	18 90	6 00	7 83
Avon	3	3	3	2	2	81 00	7 88	7 88
Avon	3	4	4	4	4	6 00	6 00	6 00
Avon	1	1	1	1	1	9 00	2 00	2 00
Total	284	224	245	247	256	\$1,769 57	\$656 12	\$989 89

STEBUEN COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Leon.....	\$45 33	\$45 80	\$554 02	\$1,990 20	\$1,992 99	\$2,221 34	\$2,241 20
ca.....	9 41	9 41			98 00	49 00	460 86
l.....	127 33	135 63	1,659 15	4,633 78	5,618 10	6,089 33	6,233 12
lford.....				98 00			
eron.....							
pell.....		1 50					
steo.....	37 50	36 20		159 13	1,346 69	1,630 84	73 50
n.....							1,633 79
elon.....	18 83	25 50	436 00	897 49	890 47	906 17	1,087 02
ing city.....	233 94	277 02	4,310 09	10,160 14	12,397 16	12,209 81	12,844 92
ing.....	14 00	16 70	151 00	636 12	745 84	686 00	643 31
vile.....	7 67	6 33	72 00	196 00	196 00	284 00	310 84
n.....	9 00	9 00	153 00	490 00	490 00	441 00	441 00
ionk.....							
nwood.....							
aville.....							
by.....							
ellaville city.....	404 10	380 59	5,830 70	15,623 16	18,591 15	17,892 58	18,243 23
ellaville.....	9 67	8 00	162 00	480 84	490 00	440 33	392 00
ard.....	2 00	3 67		32 67	146 83	98 00	88 01
ar.....							
lay.....	6 17	5 20	71 00	203 84	205 30	302 16	254 80
lay.....	8 10	7 43	435 34	141 40	364 24	396 80	361 24
burgh.....	3 67	2 00		16 34	96 67	96 33	98 00
bone.....			72 00	427 61			
ston.....							
upsburgh.....							
arora.....			40 90	121 50			
na.....	20 67	25 25	571 00	1,153 93	1,093 81	979 33	1,176 93
land.....	38 66	41 67	549 00	1,750 90	1,753 61	1,753 01	1,841 67
ne.....	7 50	7 33	82 00	264 00	275 51	267 50	261 02
Union.....			269 00	383 84			
sler.....							
hull.....		1 00					49 00
total.....	\$1,015 14	\$1,055 23	\$15,124 26	\$40,266 42	\$46,679 75	\$46,733 63	\$48,723 01

* Fines.

SUFFOLK COUNTY.

COMPARATIVE TABLE

the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurers for year ending April 30, 1897. (New law.)	Cost of collection under county treasurers for year ending April 30, 1898. (New law.)
.....	52	46	44	43	45	\$150 00	\$204 45	\$218 13
aven	67	58	64	60	58	172 80	274 45	296 72
ampton .....	.....	.....	.....	.....	.....	9 00	.....	.....
ington	30	33	32	32	29	100 00	112 00	157 75
ad	35	39	44	44	47	200 00	120 07	167 84
.....	15	13	12	12	12	100 00	33 66	53 70
Island .....	.....	1	1	1	1	.....	11 25	11 00
wa	13	11	13	10	9	50 00	35 50	35 90
ampton	8	31	36	43	40	117 14	117 14	163 77
d	28	27	30	30	28	200 00	135 02	130 30
total	243	259	276	275	269	\$990 90	\$1,043 54	\$1,234 11

SUFFOLK COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1898-99. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Babylon	\$302 81	\$213 00	\$2,064 57	\$6,085 54	\$6,323 53	\$5,912 27	\$6,303 68
Brookhaven	311 00	802 42	2,809 23	7,150 59	8,048 25	8,341 74	8,086 74
East Hampton .....	.....	18 10	.....	.....	.....	.....	585 21
Huntington .....	.....	147 50	8,447 50	3,895 92	4,775 57	4,762 65	4,510 83
Ialip	157 85	239 54	2,233 75	3,449 11	4,785 09	5,797 51	6,471 70
Riverhead	218 33	233 75	1,092 50	1,071 34	1,703 97	1,726 60	1,726 60
Shelter Island	53 40	53 40	.....	205 43	180 68	189 25	203 18
Smithtown	10 75	13 50	616 17	1,106 17	1,160 77	1,261 00	873 00
Southampton	89 00	27 00	47 68	3,219 10	4,787 06	5,784 81	4,593 77
Southold	194 83	147 49	2,780 00	3,940 82	3,800 96	3,795 55	3,837 61
.....	122 90	128 23	.....	.....	.....	.....	.....
Total	\$1,304 92	\$1,280 17	\$15,051 40	\$29,574 02	\$35,625 88	\$37,521 38	\$37,192 35

* Fines.

SULLIVAN COUNTY.

COMPARATIVE TABLE

showing the number of licenses issued, cost of collection, and net receipts under excise boards for the years ending April 30, 1898 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force, April 30, 1897. (New law.)	Number of certificates in force, April 30, 1898. (New law.)	Number of certificates in force, April 30, 1899. (New law.)	Number of certificates in force, April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Bethel.....	19	13	14	17	16	30 00	47 75	48 25
Callicoon.....	7	7	7	7	7	45 00	20 50	22 25
Delaware.....	12	12	11	12	13	38 00	37 50	39 00
Elizburgh.....	16	15	11	16	15	45 00	43 08	49 00
Forestburgh.....	5	1	.....	.....	.....	9 00	1 25	.....
Fremont.....	18	13	10	12	11	36 00	39 80	33 05
Highland.....	7	4	4	4	4	27 00	17 50	22 80
Liberty.....	17	19	23	22	25	75 00	51 17	57 88
Lumberland.....	2	2	2	2	2	9 00	6 00	6 00
Marakating.....	14	12	12	13	16	36 00	84 50	39 30
Marakating.....	14	12	12	13	16	9 00	2 50	20 50
Neversink.....	12	13	13	13	11	36 00	42 25	43 05
Neversink.....	15	17	18	21	20	75 00	45 30	54 37
Thompson.....	8	5	5	4	4	27 00	12 30	9 70
Total.....	150	139	135	149	143	\$501 00	\$401 40	\$445 15

SULLIVAN COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1889. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
el.....	\$54 14	\$53 50	\$480 00	\$1,316 93	\$1,368 41	\$1,558 77	\$1,546 49
ection.....	21 00	23 50	183 00	662 83	677 75	679 00	698 16
ware.....	39 55	43 25	324 00	1,145 84	1,077 66	1,103 77	1,173 41
burgh.....	60 80	50 25	670 00	1,835 26	1,259 33	1,562 53	1,449 76
atburgh.....			141 00	40 42			
out.....				1,270 19			
land.....	39 25	35 25	441 50	457 50	976 95	1,135 74	1,073 08
erty.....	22 50	22 50	266 00	1,596 33	503 86	485 82	485 83
berland.....	74 10	68 63	1,465 00	1,994 00	1,704 64	1,954 23	2,056 86
akating.....	7 00	6 00	51 00	194 00	194 00	201 83	194 00
rsink.....	36 55	36 60	381 00	1,115 50	1,262 36	1,156 79	1,166 72
land.....	19 50	18 25		80 86	562 84	613 83	581 75
rsink.....	38 50	27 80	541 17	1,316 08	1,331 61	1,178 17	1,147 20
opson.....	60 40	65 25	1,270 00	1,464 70	1,562 31	1,869 61	1,859 77
en.....	20 37	12 00	143 00	397 70	813 64	587 90	388 00
Total.....	\$493 05	\$472 78	\$6,359 67	\$12,424 14	\$12,797 36	\$14,107 55	\$13,815 53

TIOGA COUNTY.

COMPARATIVE TABLE.

owing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued. Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Arton.....	34	30	30	34	31	\$161 80	\$167 74	\$183 94
Arkshire.....	.....	.....	.....	.....	.....	9 00	.....	.....
Under.....	.....	2	.....	2	3	53 00	45	.....
Swark Valley.....	.....	.....	.....	.....	.....	12 00	.....	.....
Nichols.....	3	2	2	2	2	15 00	6 50	6 00
Wego.....	52	35	33	33	32	155 00	270 85	270 15
Chford.....	.....	1	1	1	1	9 00	75	3 00
encer.....	1	3	2	2	2	9 00	7 50	8 50
Oga.....	5	4	3	6	2	15 00	14 75	14 25
Total	95	77	71	80	73	\$438 80	\$468 54	\$484 84

TOMPKINS COUNTY.

COMPARATIVE TABLE

ring the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Line.....	.....	.....	.....	.....	.....	\$6 00	.....	.....
ry.....	.....	.....	.....	.....	.....	.....	.....	.....
len.....	10	8	4	2	.....	18 00	\$17 07	\$0 40
aid.....	.....	.....	.....	.....	.....	3 00	.....	.....
on.....	8	8	2	4	3	3 00	23 63	17
ca city.....	54	57	54	58	55	267 70	312 56	337 87
ca.....	5	6	6	6	.....	24 00	13 13	18 72
ing.....	.....	4	4	4	4	3 00	1 67	9 17
field.....	.....	3	4	3	1	18 00	.....	7 70
ees.....	11	9	.....	9	10	45 00	31 87	.....
Total.....	88	95	74	86	69	\$387 70	\$399 85	\$369 04

TOMPKINS COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-99. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
line.....							
Y.....	\$5 20		\$207 32	\$777 92	\$19 60	\$303 80	
ad.....							
n.....	24	\$0 30	133 37	1,100 70	8 58	11 84	\$14 70
city.....	370 32	402 72	3,130 93	14,783 11	15,563 80	16,030 91	17,187 70
s.....	15 37	1 00	421 00	610 21	587 94	602 96	*49 00
fig.....	8 83			81 67	440 82	857 84	
field.....	5 00	10		44 92	327 30	245 00	4 90
es.....	5 95	31 17	475 00	1,494 80		291 55	1,393 83
total.....	\$411 91	\$435 29	\$4,367 62	\$18,893 83	\$13,958 04	\$17,833 90	\$18,650 13

*Fines.

ULSTER COUNTY. COMPARATIVE TABLE

wing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Albany	2	16	15	1	1	\$21 00	\$1 67	\$28 93
Bush	20	6	5	13	12	127 75	31 90	11 50
Denburgh	6	6	5	6	5	27 00	10 70	16 00
Deer	13	8	8	8	9	64 12	14 17	909 85
Easton city	183	133	138	138	131	849 95	754 94	8 00
Easton	2	5	4	4	4	9 00	8 70	14 10
Ed	11	10	8	8	7	55 50	19 00	15 67
Ellettsburgh	14	7	6	8	5	72 50	11 83	13 96
Ellettsburgh	6	8	8	10	9	75 50	15 27	10 17
Ellettsburgh	10	8	7	7	7	69 20	12 17	6 17
Ellettsburgh	6	4	4	6	4	38 00	6 83	131 43
Ellettsburgh	6	4	45	44	45	108 00	126 17	164 76
Ellettsburgh	67	59	60	56	55	98 75	162 93	39 85
Ellettsburgh	20	16	16	17	19	45 00	84 03	74 17
Ellettsburgh	49	32	35	32	31	18 00	60 86	115 33
Ellettsburgh	36	37	41	35	35	177 00	111 53	2 00
Ellettsburgh	2	1	1	2	2	24 00	2 00	2 00

ULSTER COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise board, 1898-99. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
g.....	\$2 33	\$2 00	\$11 28	\$64 99	\$1,339 41	\$89 33	898 00
r.....	40 77	37 00	392 25	1,513 10	1,747 57	1,747 57	1,721 23
burgh.....	11 00	11 17	153 00	524 30	496 33	539 00	463 83
.....	16 00	16 17	325 88	691 15	784 00	784 00	792 17
in city.....	925 38	901 83	16,871 91	36,212 77	43,068 47	42,572 94	42,181 49
in.....	8 00	8 00	.....	426 30	392 00	392 00	392 00
.....	16 10	14 10	492 84	931 00	690 90	688 90	615 90
town.....	16 00	13 00	296 50	579 84	687 66	784 00	571 23
rough.....	23 90	19 70	174 09	739 72	646 64	1,171 10	965 30
uliz.....	10 17	11 33	265 80	596 16	498 17	498 17	547 00
.....
ill.....	.....	.....	.....	.....	.....	.....	.....
ter.....	9 17	5 00	173 00	310 24	302 16	449 17	236 67
ale.....	124 50	123 78	1,543 65	5,937 17	5,977 74	5,892 19	5,604 59
lea.....	187 83	171 17	2,472 41	7,700 41	7,753 22	8,342 06	7,858 43
ken.....	40 97	45 42	520 00	1,458 46	1,552 66	1,674 03	1,808 77
ganek.....	.....	.....	.....	.....	.....	.....	.....
.....	70 37	70 37	1,802 00	2,890 76	3,459 17	3,022 98	3,031 31
sing.....	112 17	111 17	254 00	5,290 15	5,484 67	5,087 84	5,064 65
ock.....	3 66	4 00	.....	98 00	98 00	179 57	196 00
al.....	\$1,618 42	\$1,564 16	\$25,647 61	\$65,987 62	\$78,228 80	\$73,614 95	\$72,268 77

WARREN COUNTY.

COMPARATIVE TABLE

showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued. Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Alton	10	3	3	4	3	\$45 00	\$27 75	\$25 00
Aldwell	10	6	5	5	5	78 00	27 00	21 50
Bester	6	4	4	4	4	9 00	23 05	24 70
Ague	1	2	2	.....	.....	9 00	8 25	6 30
Oricon .....	.....	2	2	.....	.....	9 00	10 75	12 00
Phasburgh	12	16	13	6	11	54 74	40 90	34 50
Uzorne	3	8	3	3	3	9 00	9 25	10 00
Queensbury	100	68	71	76	80	100 00	534 80	542 75
Long Creek .....	.....	2	2	1	2	9 00	5 75	4 75
Harman	2	2	1	1	1	9 00	4 50	3 00
Arrensburgh	8	8	8	9	9	27 00	24 30	43 89
Total	153	116	114	118	120	\$358 74	\$715 30	\$727 80

WARREN COUNTY--(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Bolton.....	\$25 75	\$23 00	\$335 00	\$438 97	\$500 03	\$490 95	\$419 69
Caldwell.....	30 88	30 92	372 83	639 70	520 18	619 14	612 42
Chester.....	22 20	19 40	161 00	432 14	473 63	426 15	393 94
Hague.....	.....	.....	21 00	208 43	203 70	.....	.....
Horton.....	31 25	16 50	.....	247 59	238 00	827 09	358 49
Johnsbury.....	15 25	32 18	290 36	1,255 77	1,115 50	459 75	997 04
Lanesboro.....	10 00	10 25	86 00	249 09	285 00	273 33	281 43
Queensbury.....	566 70	635 50	4,021 04	16,800 22	16,957 25	17,981 62	18,464 52
Stony Creek.....	6 75	7 00	.....	185 92	153 59	151 59	168 00
Thurman.....	3 00	3 00	51 00	145 50	97 00	97 00	97 00
Warrensburg.....	43 40	43 25	213 00	719 04	1,219 52	1,236 61	1,368 42
Total.....	\$755 18	\$819 95	\$5,551 13	\$21,372 87	\$21,743 40	\$22,563 23	\$23,190 94

WASHINGTON COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Argyle.....	5	6	8	8	7	\$18 00	\$26 75	\$31 15
Cambridge.....	4	2	2	2	2	58 59	9 50	11 75
Dresden.....	2	4	3	3	3	36 00	16 50	12 00
Easton.....	3	4	3	3	4	107 00	20 50	20 25
Fort Ann.....	8	5	6	3	4	6 00	131 90	192 15
Fort Edward.....	41	38	41	42	41	124 60	119 15	128 60
Granville.....	28	27	30	30	29	255 00	67 50	29 75
Greenwich.....	13	14	14	15	15	36 00	24 00	3 30
Hampton.....	9	8	10	10	12	18 00	9 00	9 00
Hartford.....	2	2	1	3	3	9 00	9 00	9 00
Hebron.....	.....	.....	.....	.....	.....	9 00	.....	.....
Jackson.....	.....	.....	.....	.....	.....	9 00	.....	.....
Kingsbury.....	17	19	22	11	20	144 00	87 26	98 75
Putnam.....	.....	.....	.....	.....	.....	6 00	.....	.....
Salem.....	8	12	12	13	11	115 00	46 65	46 30
White Creek.....	9	9	7	9	8	64 00	44 25	35 50
Whitehall.....	31	22	23	20	24	75 00	121 65	118 60
Total.....	173	168	179	169	177	\$1,090 19	\$718 91	\$790 45

WASHINGTON COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Argyle.....
Cambridge.....
Dresden.....
Easton.....
Fort Ann.....
Fort Edward.....
Granville.....
Greenwich.....
Hampton.....
Hartford.....
Herkon.....
Jackson.....
Kingsbury.....
Patterson.....
Salmon.....
White Creek.....
Whitehall.....
Total	\$717 00	\$800 51	\$7,261 63	\$21,084 49	\$24,439 19	\$21,622 62	\$24,429 01

WAYNE COUNTY.

COMPARATIVE TABLE

ing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued of 1896-98. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1896-98. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
dia.....	29	23	20	19	20	\$117 00	\$131 55	\$122 35
er.....	1	1	1	1	1	6 00	.....	3 00
er.....	17	14	19	16	16	108 00	72 05	93 82
er.....	5	2	2	2	.....	70 00	11 55	11 50
er.....	41	36	28	29	30	108 00	197 25	164 70
er.....	1	3	3	3	.....	9 00	1 50	7 00
er.....	.....	.....	.....	.....	.....	.....	.....	.....
er.....	.....	.....	.....	.....	.....	.....	.....	.....
er.....	19	18	18	16	10	108 00	78 94	81 68
er.....	6	4	4	4	.....	32 00	.....	.....
er.....	.....	7	12	14	14	27 00	18 50	7 45
er.....	.....	.....	.....	.....	.....	12 00	9 20	81 75
er.....	9	9	4	9	6	3 00	.....	.....
er.....	.....	.....	.....	.....	.....	43 80	22 70	60
Total.....	128	117	111	113	97	\$656 80	\$538 84	\$522 35

WAYNE COUNTY--(Concluded).

[illegible]

* **Fines.**

WESTCHESTER COUNTY.

COMPARATIVE TABLE

wing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1898 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued. Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
ford.....	10	17	18	19	19	\$12 00	\$28 27	\$35 90
landt.....	100	102	91	88	87	405 96	382 40	320 50
chester.....	41	20	20	21	19	141 00	41 50	43 37
burgh.....	89	100	107	104	102	608 50	321 59	331 00
lison.....	8	9	9	7	9	90 50	17 33	17 00
laboro.....	.....	.....	.....	.....	.....	9 00	5 00	.....
maroonck.....	31	26	31	35	33	108 00	54 22	100 30
Pleasant.....	36	35	34	34	37	108 00	87 15	79 29
Vernon city.....	73	82	93	94	92	204 90	493 80	571 02
r Castle.....	6	6	.....	.....	6	87 00	12 20	.....
r Rochelle city.....	72	75	80	79	77	363 50	392 30	424 93
th Castle.....	10	10	7	7	7	129 00	19 17	18 67
th Salem.....	5	7	7	6	5	83 00	13 17	12 10
bring.....	67	54	53	55	55	953 58	259 03	247 70
ham.....	2	.....	.....	.....	5	95 00	4 00	.....
ndridge.....	.....	2	.....	.....	.....	.....	.....	.....
.....	84	88	89	84	88	135 00	325 01	386 00
retale.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	9	10	.....	.....	8	51 00	21 50	.....
its Plains.....	83	41	46	50	52	178 00	150 62	150 40
lvers city.....	208	190	213	213	216	2,600 00	1,287 11	1,398 23
town.....	9	14	10	8	9	45 00	27 70	27 83
Total.....	882	897	913	910	921	\$5,762 99	\$3,897 07	\$4,157 77

WESTCHESTER COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurers for year ending April 30, 1896. (New law.)	Cost of collection under county treasurers for year ending April 30, 1900. (New law.)	Net receipts under excise for year ending April 30, 1896. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
ard.....	833 43	833 67	9618 00	\$1,385 07	\$1,617 44	\$1,554 91	\$1,641 34
and.....	346 26	355 04	4,096 62	15,963 64	14,887 87	15,792 91	16,130 01
chester.....	71 32	67 13	1,503 16	1,858 51	1,888 46	2,894 50	2,689 54
burgh.....	332 40	319 38	3,632 73	15,298 38	15,760 66	15,784 30	15,024 79
leon.....	17 50	19 70	269 50	245 00	883 00	715 83	860 30
shore.....	.....	.....	1,355 00	2,475 87	4,718 04	4,732 50	5,182 58
stown.....	105 42	121 48	912 00	4,332 85	3,772 79	3,787 18	4,402 00
pleasant.....	179 50	189 87	9,719 60	23,544 08	27,104 80	28,213 56	28,409 57
ernon city.....	613 88	611 95	183 00	537 80	.....	.....	588 00
Castle.....	413 63	527 00	8,891 50	18,322 70	19,221 75	18,734 70	23,417 03
h Castle.....	14 50	20 25	248 00	880 83	586 84	663 83	806 41
h Salem.....	10 10	8 10	212 00	645 17	592 90	494 80	836 90
ing.....	232 27	224 08	2,142 97	11,864 31	11,837 30	11,181 07	10,321 75
im.....	9 67	11 00	.....	196 00	.....	473 67	539 00
dridge.....	.....	.....	.....	147 00	.....	.....	.....
.....	377 66	415 30	8,244 25	15,300 50	16,180 69	17,868 17	18,333 04
dale.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	199 00	1,028 50	.....	.....	.....
.....	167 22	181 36	1,990 75	6,732 87	7,036 27	7,814 44	8,215 72
Plains.....	1,389 18	1,481 90	14,089 00	60,735 15	64,677 17	64,980 08	66,975 99
town.....	17 83	21 03	315 00	1,367 31	1,097 69	815 51	922 31
Total.....	\$4,231 74	\$4,524 75	\$59,253 58	\$183,887 38	\$191,843 17	\$195,946 98	\$205,783 22

* Fines.

WYOMING COUNTY.

COMPARATIVE TABLE

owing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
cade	6	6	5	4	6	\$36 00	\$18 00	\$15 00
tics	15	15	15	12	13	120 00	78 92	79 45
nington	10	5	5	5	6	39 00	16 75	16 00
stille	1	8	.....	.....	.....	6 00	41 60	.....
ington .....	.....	.....	.....	.....	.....	.....	.....	.....
gle	2	2	2	2	2	9 00	6 00	6 80
neeville	10	10	12	12	13	18 00	28 55	36 05
neese Falls	5	4	3	4	4	24 00	8 75	9 00
ra	10	9	8	8	8	56 50	20 00	24 00
ddlebury .....	.....	.....	.....	.....	1	8 00	.....	.....
ugeville .....	.....	.....	.....	.....	.....	.....	.....	.....
ry .....	.....	.....	.....	.....	.....	89 25	.....	.....
ce	5	3	2	2	2	21 00	10 60	6 00
idon	14	11	11	13	12	63 50	30 60	31 00
raaw	11	13	11	11	13	111 66	64 89	.....
thernfield	3	3	3	3	3	9 00	6 75	9 00
Total	92	89	66	76	81	\$605 91	\$331 41	\$231 80

WYOMING COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-99. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
roads.....	\$ 5 00	\$13 00	\$236 92	\$532 00	\$485 00	\$451 67	\$399 51
titica.....	70 50	81 50	550 00	2,401 92	2,368 88	2,329 50	2,245 17
unington.....	19 00	21 00	233 50	474 91	459 01	506 00	563 83
stille.....	.....	.....	14 00	1,178 40	.....	.....	.....
wington.....	.....	.....	.....	.....	.....	.....	.....
agle.....	6 00	6 00	15 00	194 00	203 70	194 00	194 00
lineville.....	45 00	39 25	627 00	923 12	1,165 62	1,455 00	1,219 08
incee Falls.....	11 75	12 00	96 00	232 92	291 00	379 92	288 00
va.....	22 80	22 50	293 50	646 68	709 33	712 20	737 50
iddlebury.....	.....	15	.....	.....	.....	.....	4 85
angeville.....	.....	.....	.....	.....	.....	.....	.....
erry.....	.....	.....	.....	.....	.....	.....	.....
ke.....	6 00	.....	80 50	284 40	191 00	194 00	.....
eldon.....	84 50	34 50	318 50	922 74	927 84	1,115 51	1,115 50
arnaw.....	8 63	63 25	1,103 34	1,998 03	.....	278 86	2,045 08
etherfield.....	9 00	9 00	81 00	218 25	291 00	291 00	291 00
Total.....	\$248 17	\$302 15	\$8,747 26	\$10,057 37	\$7,094 88	\$7,807 66	\$9,232 02

YATES COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1898 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1896, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued of 1896-98. (Old law.)	Number of certificates in force, April 30, 1897. (New law.)	Number of certificates in force, April 30, 1898. (New law.)	Number of certificates in force, April 30, 1899. (New law.)	Number of certificates in force, April 30, 1900. (New law.)	Cost of collection under excise boards, 1896-98. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Barrington .....	.....	.....	.....	.....	.....	\$2 00	.....	.....
Benton .....	.....	.....	.....	.....	.....	6 00	.....	.....
Italy .....	.....	.....	.....	.....	.....	6 00	.....	.....
Jerusalem .....	.....	.....	.....	.....	.....	33 00	.....	.....
Middlesex .....	.....	.....	.....	.....	.....	.....	.....	.....
Milo	31	28	32	33	31	125 00	\$158 92	\$149 85
Potter	3	7	3	3	3	9 00	11 25	9 50
Starkey	5	7	6	6	6	9 00	16 80	15 80
Torrey	2	2	2	2	2	118 00	6 80	6 00
Total	41	40	43	43	42	\$309 00	\$193 37	\$180 55

YATES COUNTY--(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Net receipts under excise boards, 1896-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Barrington .....	.....	.....	.....	.....	.....	.....	.....
Benton .....	.....	.....	.....	.....	.....	.....	.....
Italy .....	.....	.....	.....	.....	.....	.....	.....
Jernsalem .....	.....	.....	.....	.....	.....	.....	.....
Middlesex .....	.....	.....	.....	.....	.....	.....	.....
Milo	\$163 75	\$156 15	\$1,775 00	\$4,659 41	\$4,748 38	\$5,000 83	\$5,032 18
Potter	9 00	9 00	81 00	288 75	300 70	291 00	291 00
Starkey	12 30	8 31	67 50	543 20	453 03	284 87	218 78
Torrey	6 00	6 00	.....	203 70	194 00	194 00	194 00
Total	\$191 05	\$179 46	\$1,923 50	\$5,695 06	\$5,696 11	\$5,850 20	\$5,735 96

STATE COMMISSIONER OF EXCISE.

COMPARATIVE TABLE

Showing number of licenses issued, cost of collection and net receipts under old law, together with the number of tax certificates issued to common carriers and to bottlers (wagon certificates), and the net receipts from same and from penalties, etc., under the new law, for years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900.

	Number of licenses issued. Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Steamboats, cars, bottlers, penalties, etc.	*180	70	147	98	96	*\$2,995 39	.....	.....

* For year ending September 30, 1895.

STATE COMMISSIONER OF

STATE COMMISSIONER OF EXCISE—(Concluded).

	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise board, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
a, penalties, etc.....	*\$4,144 61	\$13,216 97	\$28,576 76	\$32,419 93	\$61,420 66

SUMMARY OF PRECEDING TABLES.

COUNTIES.	Number of licenses issued of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Y.....	1,218	867	852	839	811	\$11,465 03	\$2,964 78	\$3,350 19
Y.....	65	72	63	75	74	321 70	238 59	245 89
ugus.....	208	195	201	215	199	2,982 15	981 01	1,016 96
.....	199	203	208	202	193	853 89	565 32	716 94
.....	215	171	173	181	176	1,790 51	739 66	876 54
.....	203	190	193	194	199	1,269 24	890 45	957 43
.....	321	285	228	221	217	2,085 39	1,185 96	1,398 38
.....	92	90	91	91	82	596 50	405 70	382 59
.....	138	111	132	132	133	372 23	641 65	693 78
.....	286	197	172	183	190	1,541 18	638 83	614 83
.....	43	87	53	63	40	207 00	341 81	285 55
.....	95	82	83	84	62	841 05	327 08	300 05
.....	404	341	342	324	335	2,461 27	1,368 80	1,425 99
.....	2,951	2,072	2,102	2,068	2,156	7,958 95	.....	.....
.....	96	96	102	98	88	536 84	832 08	864 93
.....	99	85	79	88	78	674 00	335 23	383 13
.....	141	133	137	142	149	679 15	577 86	690 81
.....	86	138	83	82	88	489 60	491 15	479 21
.....	173	128	95	89	108	617 30	674 39	498 24
.....	23	202	201	204	27	373 55	92 50	80 75
.....	253	207	190	219	196	664 33	747 94	766 78
.....	229	207	190	219	206	1,057 83	746 11	728 78
.....	4,702	3,464	3,787	3,771	3,793	15,700 00	.....	.....
.....	111	111	111	101	93	138 20	313 53	353 64
.....	111	127	99	102	89	547 00	444 43	459 65
.....	111	140	102	145	142	645 71	644 24	677 94
.....	374	707	153	721	713	8,891 84	2,533 06	2,791 53
.....	878	707	711	721	722	1,142 98	832 57	981 33
.....	256	217	227	243	223	1,142 98	1,020 84	1,121 27
.....	388	344	358	302	325	134 390 27	.....	.....
.....	7,290	7,340	7,732	7,590	7,457	2,860 25	1,558 56	1,831 32
.....	415	330	326	330	356	3,893 90	2,469 29	2,822 15
.....	789	535	544	558	541	6,074 28	2,774 52	2,686 13
.....	962	704	729	705	705	920 25	774 06	757 70
.....	146	117	117	106	106	2,026 73	2,035 13	2,130 83
.....	532	454	456	456	433	856 70	304 04	240 90
.....	51	58	62	62	230	1,945 36	863 61	1,007 73
.....	293	200	213	217	217	.....	.....	.....

Albany	160	148	125	135	123	800 05	641 75	559 04
Albany	61	55	45	52	47	234 67	170 88	169 40
Albany	1,206	1,030	1,086	1,160	1,141	4,199 36	4,199 49	4,098 58
Albany	908	824	595	591	555	3,498 19	1,978 36	2,112 65
Albany	543	426	427	411	433	2,419 75	3,866 17	3,541 62
Albany	236	196	170	210	212	584 00	912 34	838 55
Albany	193	174	168	176	186	854 23	563 73	593 53
Albany	401	272	264	266	272	1,108 41	1,877 41	1,737 58
Albany	205	179	164	195	215	2,802 00	1,081 67	1,181 67
Albany	74	64	58	71	64	849 95	243 85	213 66
Albany	48	39	40	38	32	216 00	173 41	193 49
Albany	118	89	83	84	77	403 50	463 75	431 00
Albany	234	234	245	247	258	1,769 57	858 12	989 89
Albany	243	259	276	275	269	1,980 90	1,043 54	1,234 11
Albany	150	139	135	149	173	501 00	401 40	445 15
Albany	95	77	71	80	73	438 80	468 54	494 84
Albany	89	95	74	88	69	387 70	399 95	369 06
Albany	493	398	401	397	381	1,955 77	1,384 19	1,560 79
Albany	152	118	114	118	120	1,358 74	716 80	727 89
Albany	173	168	170	169	177	1,094 19	718 81	790 45
Albany	123	117	111	113	107	586 80	588 84	522 35
Albany	882	867	913	910	921	5,762 99	3,897 07	4,157 77
Albany	92	89	96	76	81	605 91	531 41	521 60
Albany	41	40	43	43	42	309 00	193 27	180 55
Total counties	83,257	26,779	27,831	27,274	27,034	\$249,787 38	\$57,847 69	\$61,707 53
State Commissioner of Excise	*180	70	147	98	96	*2,995 39	.....	.....
Grand total	83,437	26,849	27,478	27,372	27,130	\$252,782 77	\$57,847 69	\$61,707 53

* For year ending September 30, 1895.

SUMMARY OF PRECEDING TABLES—(Concluded).

COUNTIES.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
.....	\$3,336 69	\$3,189 07	\$116,616 07	\$281,621 91	\$311,214 85	\$307,369 69	\$283,059 94
.....	287 28	344 07	1,219 31	7,439 34	7,592 01	8,333 58	10,487 43
.....	1,115 52	1,124 95	12,624 85	46,205 05	47,918 08	50,627 43	50,731 85
UB.	710 30	678 87	9,511 96	26,416 98	33,471 69	32,096 43	31,194 05
.....	922 17	984 04	15,607 07	34,909 38	41,071 38	41,327 80	43,627 18
IA.	940 44	985 02	22,066 79	39,554 00	43,185 11	42,477 50	43,711 78
.....	1,328 85	1,338 53	15,292 86	56,518 26	63,024 57	61,034 52	61,779 75
.....	391 27	374 75	3,692 08	12,321 81	11,753 66	11,905 40	11,533 61
.....	668 80	754 88	4,294 45	18,930 03	20,350 97	19,553 70	21,207 67
.....	641 30	664 32	11,777 67	30,080 25	28,801 85	29,273 79	30,786 98
.....	257 35	190 17	1,086 93	10,396 17	8,244 45	8,204 32	6,251 51
.....	299 45	254 60	4,363 18	9,983 81	9,186 62	9,240 56	8,073 73
.....	1,401 07	1,412 75	20,785 25	62,790 60	65,268 20	64,023 54	63,633 11
.....	.....	.....	295,287 38	859,693 53	860,665 57	812,699 20	868,647 04
.....	377 38	378 74	2,993 55	9,832 97	10,720 14	10,831 42	10,620 88
.....	380 60	394 95	4,300 42	9,697 38	10,591 85	11,297 77	11,303 44
.....	647 05	687 35	17,080 94	26,552 87	29,388 79	29,838 83	31,034 73
.....	502 65	513 87	5,622 66	15,418 16	15,244 55	15,352 36	15,206 97
.....	484 35	512 50	6,322 98	19,234 40	12,482 84	13,594 01	13,874 99
.....	77 50	100 80	987 45	2,882 51	2,310 92	2,272 50	2,750 88
.....	815 99	835 61	15,243 70	34,392 89	34,778 24	36,096 06	37,450 83
.....	713 10	827 87	14,375 70	34,196 77	33,717 90	34,910 28	37,140 87
.....	.....	.....	598,115 89	2,079,903 74	2,370,070 99	2,376,783 33	2,376,594 83
.....	343 10	330 17	3,681 42	10,699 01	10,935 28	9,980 25	9,539 83
.....	461 17	409 60	4,715 50	13,920 16	13,478 73	13,379 14	12,379 14
.....	726 25	711 20	6,452 46	20,130 35	21,095 01	21,465 43	21,824 66
.....	2,892 58	3,048 35	82,935 32	238,530 25	264,832 98	269,102 62	274,820 58
.....	1,028 80	1,032 38	14,276 78	39,094 08	44,363 27	47,584 80	47,965 63
.....	889 66	1,348 57	11,629 98	42,121 90	45,543 34	40,236 69	40,966 50
.....	.....	.....	1,056,013 10	4,891,408 74	5,327,732 63	5,392,609 25	5,359,211 02
.....	1,897 95	1,969 84	13,149 89	73,052 91	87,277 21	86,478 71	89,189 30
.....	2,864 63	2,882 13	39,899 94	116,328 62	134,427 29	133,642 10	132,324 65
.....	2,793 54	2,634 21	102,779 42	218,617 48	239,806 96	234,611 96	234,718 76
.....	515 28	521 30	5,458 50	22,657 62	23,267 32	23,107 21	21,820 30
.....	2,147 85	2,082 27	91,943 63	31,943 82	37,613 52	38,165 57	34,201 12
.....	257 64	302 75	8,345 49	9,518 02	7,880 73	7,905 33	9,547 26
.....	1,031 07	1,091 67	21,201 82	40,360 31	46,019 77	47,227 75	49,397 86

STATE COMMISSIONER OF EXCISE.

397

Al counties	570 65	599 67	6,075 45	19,604 14	17,364 31	17,379 60	17,251 61
Commissioner of Excise	210 35	183 20	2,968 66	5,478 45	5,410 61	6,299 23	5,804 82
and total	6,162 80	6,210 53	43,424 61	191,854 71	209,554 45	271,680 83	275,358 79
Ala	2,001 06	1,868 23	22,870 11	183,960 59	198,096 93	185,405 21	176,682 55
And	945 83	1,027 71	38,864 83	108,526 41	106,125 41	106,918 44	111,153 50
wrence	613 67	1,027 71	9,018 39	27,984 39	25,954 13	28,498 36	31,671 09
ga	1,774 03	1,823 95	17,294 32	25,918 89	26,802 08	26,907 64	29,802 60
slady	1,031 25	1,160 93	11,514 07	49,494 47	49,872 97	49,143 93	50,910 52
arle	224 44	236 88	4,081 73	43,073 17	45,506 27	48,781 54	53,819 03
ler	180 80	164 90	2,113 95	7,070 92	6,095 12	6,773 54	6,884 89
in	480 80	485 50	2,415 00	5,241 35	5,327 09	5,199 11	4,645 01
in	1,015 14	1,055 23	2,883 50	13,268 45	13,227 27	13,268 70	12,972 24
in	1,304 02	1,290 17	13,124 26	40,290 42	40,619 75	40,783 63	40,783 63
in	493 46	472 78	6,339 67	29,374 62	35,625 88	37,591 38	37,192 33
in	447 67	443 50	4,319 46	13,824 14	12,797 36	14,167 56	13,815 53
in	413 91	433 29	4,867 62	13,811 87	12,676 41	13,223 98	13,231 40
n	705 13	819 95	5,651 13	63,867 62	70,838 04	73,614 95	78,650 13
ngton	717 00	800 51	25,647 61	21,872 87	21,743 40	22,563 28	23,268 77
p	617 57	469 68	7,261 63	21,964 49	24,439 19	21,622 62	23,190 94
hester	4,231 74	4,524 75	4,189 06	10,174 52	10,601 52	15,028 68	14,655 22
ling	243 17	302 15	59,253 68	183,887 38	191,843 17	195,940 98	205,788 22
and total	191 05	179 46	3,747 26	10,057 87	7,094 68	7,807 66	9,232 02
Al counties	\$60,228 54	\$61,605 03	\$2,917,124 01	\$10,652,531 05	\$11,611,713 84	\$11,620,536 22	\$11,642,078 47
Commissioner of Excise .....	.....	.....	4,144 61	13,216 97	26,576 76	28,419 93	64,420 66
and total	\$60,228 54	\$61,605 03	\$2,921,268 62	\$10,665,748 02	\$11,638,290 10	\$11,648,956 15	\$11,706,499 13

* For year ending September 30, 1895.

ALBANY COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Albany city.....	\$928,479 56	\$9,284 80	\$18,765 83	\$870,428 08	\$290,145 69	\$580,282 39	\$173,163 74	\$753,448 13
Barnes.....	3,101 68	31 01	250 00	2,820 67	940 21	1,880 46	2,729 13	4,609 59
Bethlehem.....	5,461 71	54 62	416 89	4,990 40	1,663 46	3,326 94	10,703 48	14,029 42
Catskills.....	6,363 36	63 63	516 89	5,783 04	1,927 69	3,855 35	6,291 28	10,146 63
Cornwall.....	180,807 93	1,808 08	14,849 73	164,650 07	54,883 36	109,766 71	32,973 72	142,740 43
Colonie.....	22,470 07	224 71	3,516 83	18,938 73	6,309 58	12,619 15	13,606 69	26,225 84
Green Island.....	17,040 00	170 30	383 33	16,486 28	5,495 42	10,990 86	6,308 09	17,298 95
Guilderland.....	4,985 03	49 85	8 34	4,926 84	1,642 28	3,284 56	5,304 22	8,588 78
Knob.....	3,478 35	34 70	179 20	3,264 36	1,083 13	2,176 23	1,812 98	4,073 08
New Scotland.....	2,000 00	20 00	.....	1,980 00	660 00	1,320 00	6,809 41	8,845 06
Rensselaerville.....	102,935 73	1,029 36	9,770 63	98,075 74	32,691 92	65,383 82	17,745 54	77,129 36
Watervliet city.....	500 01	5 49	8 34	492 18	310 72	621 46	3,190 76	3,812 22
Total	\$1,284,073 43	\$12,840 73	\$77,965 31	\$1,193,266 39	\$397,755 46	\$795,510 93	\$277,571 10	\$1,073,082 03

ALLEGANY COUNTY.

TABLE

ing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Adrian	.....	.....	.....	.....	.....	.....	\$1,518 78	\$1,518 78
Albion	.....	.....	.....	.....	.....	.....	863 00	863 00
Andover	\$1,141 68	\$34 25	\$125 00	\$982 43	\$337 47	\$654 96	978 72	1,633 68
Ashtabula	891 62	26 75	133 33	731 58	243 86	487 72	1,887 35	2,375 07
Barberton	805 00	24 15	.....	780 85	260 29	520 56	2,279 06	2,799 62
Beverly	1,257 93	37 74	.....	1,220 19	406 73	813 46	1,888 22	2,701 68
Bloomington	700 01	21 00	.....	679 01	226 34	452 67	1,830 94	2,383 61
Brooklyn	975 00	29 25	.....	945 75	315 25	630 50	1,452 74	2,083 24
Calcutta	200 00	6 00	.....	194 00	64 67	129 33	653 16	782 49
Canton	4,215 43	126 46	83 33	4,005 63	1,335 21	2,670 42	1,904 47	4,574 89
Chardon	1,741 67	52 25	62 50	1,626 92	542 32	1,084 60	1,261 14	2,345 74
Cleveland	675 01	20 25	.....	654 76	218 25	436 51	1,421 54	1,858 05
Cuyahoga	.....	.....	.....	.....	.....	.....	994 59	994 59
Danville	.....	.....	.....	.....	.....	.....	1,018 87	1,018 87
Dayton	3,119 17	93 58	408 35	2,617 24	872 41	1,744 83	3,203 14	4,947 97
Delaware	416 50	12 50	.....	404 00	134 66	269 34	3,110 65	3,379 99
Des Moines	.....	.....	.....	.....	.....	.....	1,210 87	1,210 87
Detroit	.....	.....	.....	.....	.....	.....	900 85	900 85
Dubuque	300 00	9 00	8 34	282 66	94 22	188 44	844 00	1,032 44
Durand	3,140 84	94 23	41 67	3,004 94	1,001 65	2,003 29	1,914 89	3,918 18
East Troy	.....	.....	.....	.....	.....	.....	1,087 88	1,087 88
Edinboro	.....	.....	.....	.....	.....	.....	1,169 05	1,169 05
Ellettsville	200 00	6 00	.....	194 00	64 66	129 34	1,659 52	1,788 86
Ellettsville	.....	.....	.....	.....	.....	.....	1,835 46	1,835 46
Ellettsville	.....	.....	.....	.....	.....	.....	612 37	612 37
Ellettsville	16,747 49	502 42	716 67	15,528 40	5,176 13	10,352 27	4,066 49	15,018 76
Ellettsville	.....	.....	.....	.....	.....	.....	790 07	790 07
Ellettsville	.....	.....	.....	.....	.....	.....	666 16	666 16
Ellettsville	.....	.....	.....	.....	.....	.....	1,547 03	1,547 03
Total	\$36,527 88	\$1,095 83	\$1,579 19	\$33,853 36	\$11,284 12	\$22,568 24	\$45,221 01	\$67,789 25

BROOME COUNTY.

TABLE

wing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
ker	\$688 34	\$13 75	.....	\$974 59	\$224 87	\$449 72	\$1,935 77	\$2,385 49
hampton city	187,849 69	3,756 99	\$10,620 68	173,472 02	57,824 00	115,648 02	61,603 57	177,251 59
hampton	218 67	4 83	.....	212 34	70 79	141 53	875 70	1,017 25
ango .....	.....	.....	.....	.....	.....	.....	2,309 82	2,309 82
aville	2,035 01	40 70	186 66	1,827 65	609 22	1,218 43	3,718 95	4,937 38
lin .....	.....	.....	.....	.....	.....	.....	1,701 74	1,701 74
linson .....	.....	.....	.....	.....	.....	.....	1,258 39	1,258 39
ton .....	.....	.....	.....	.....	.....	.....	1,682 81	1,682 81
wood	225 00	4 50	.....	220 50	73 51	146 99	1,958 80	2,105 79
e	233 84	4 67	.....	228 67	76 22	152 45	2,058 05	2,210 50
ne .....	.....	.....	.....	.....	.....	.....	1,594 41	1,594 41
ticoke	33 34	67	.....	32 67	10 88	21 79	682 82	684 61
ford	6,486 67	129 74	300 00	6,056 93	2,018 98	4,037 95	4,030 72	8,068 68
ngle	1,760 00	35 20	150 01	1,574 79	524 93	1,049 86	2,005 49	3,055 35
on	11,085 86	221 72	881 23	9,982 91	3,327 63	6,655 28	6,332 16	12,987 44
tal .....	.....	.....	.....	.....	.....	.....	2,289 94	2,289 94
ador	1,306 83	26 16	83 33	1,198 64	399 60	799 24	3,611 80	4,411 04
Total	\$211,922 25	\$4,238 43	\$12,201 91	\$195,481 91	\$65,160 63	\$130,321 28	\$99,630 95	\$229,952 23

CATTARAUGUS COUNTY.

TABLE

the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
.....	\$11,063 60	\$221 26	\$612 49	\$10,229 85	\$3,409 96	\$6,819 89	\$4,265 37	\$11,085 26
.....	2,818 30	56 36	329 16	2,492 78	810 93	1,621 85	1,828 13	3,449 98
ing.	6,553 40	131 07	341 67	6,080 66	2,026 88	4,053 78	1,715 04	5,768 82
go	.....	.....	.....	.....	.....	.....	790 13	790 13
o	1,245 06	24 90	25 00	1,195 10	398 36	796 74	1,588 38	1,588 38
.....	400 00	8 00	.....	392 00	130 68	261 32	1,363 44	1,363 44
ille	3,307 51	66 16	341 67	2,899 68	966 56	1,933 12	2,221 77	4,154 89
ville	491 68	13 84	.....	677 84	225 94	451 90	1,658 10	2,110 00
ville	250 00	5 00	.....	245 00	81 67	163 33	3,613 38	3,776 71
.....	400 00	8 00	.....	392 00	130 68	261 32	1,796 41	2,057 73
ley	.....	.....	.....	.....	.....	.....	1,476 99	1,476 99
.....	.....	.....	.....	.....	.....	.....	1,957 70	1,957 70
y	.....	.....	.....	.....	.....	.....	768 65	768 65
.....	.....	.....	.....	.....	.....	.....	1,102 04	1,102 04
ley	2,508 33	50 17	83 33	2,374 83	791 61	1,583 22	1,132 90	3,516 73
.....	.....	.....	.....	.....	.....	.....	1,544 18	1,544 18
l	.....	.....	.....	.....	.....	.....	890 85	890 85
.....	.....	.....	.....	.....	.....	.....	1,952 26	1,952 26
lon	700 00	14 00	.....	686 00	228 67	457 33	1,333 53	1,333 53
y	57,854 71	1,167 09	3,333 33	53,364 29	17,788 10	35,576 19	1,760 00	37,336 19
.....	7,415 85	146 32	141 67	7,125 86	2,375 28	4,750 58	10,074 82	12,297 73
.....	1,476 67	29 54	83 88	1,363 80	454 60	909 20	1,163 09	2,073 29
ugh	7,058 34	141 17	566 70	6,350 47	2,116 82	4,233 65	1,293 84	7,644 49
.....	232 82	4 65	.....	227 87	75 96	151 91	1,297 01	1,525 87
.....	3,835 85	76 71	25 00	3,734 14	1,244 70	2,489 44	1,820 03	5,530 86
.....	997 13	19 94	58 33	918 86	306 28	612 58	2,382 88	3,295 83
.....	28,403 36	468 05	1,163 33	21,771 98	7,257 33	14,514 65	2,979 65	24,494 30
ley	400 00	8 00	.....	392 00	130 68	261 32	1,796 41	2,188 41
o	960 01	19 20	16 67	924 14	308 03	616 11	1,686 41	2,302 53
.....	\$133,572 26	\$2,671 43	\$7,121 68	\$123,779 15	\$41,259 72	\$82,519 43	\$68,686 74	\$151,206 17

CHAUTAUQUA COUNTY.

TABLE

the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
it.....	\$2,261 68	\$45 23	\$516 65	\$1,699 80	\$566 60	\$1,133 20	\$909 12	\$809 12
.....	.....	.....	.....	.....	.....	.....	2,431 65	3,584 85
ua.....	1,367 50	27 75	41 67	1,318 08	439 36	878 72	1,263 21	1,263 21
ua.....	4,200 04	84 01	650 01	3,468 02	1,155 34	2,312 68	1,191 22	2,069 94
reck.....	1,025 00	20 50	.....	1,004 50	334 84	669 66	4,609 50	6,920 18
.....	100 00	2 00	.....	98 00	33 67	65 33	1,277 39	1,947 05
city.....	68,282 54	1,365 45	3,070 78	68,848 11	21,282 01	47,566 10	1,190 23	1,255 56
.....	2,066 70	41 32	924 97	1,100 41	366 81	733 60	7,815 22	50,379 29
.....	2,396 69	47 83	166 66	2,183 10	727 36	1,455 74	2,288 32	3,021 92
.....	10 00	20	.....	9 80	3 27	6 53	3,157 58	4,612 32
reck.....	.....	.....	.....	.....	.....	.....	1,192 05	1,988 58
.....	.....	.....	.....	.....	.....	.....	728 67	728 67
.....	4,900 01	98 00	300 01	4,502 00	1,500 68	3,001 32	1,174 46	1,174 46
.....	.....	.....	.....	.....	.....	.....	4,801 00	7,802 32
n city.....	75,358 01	1,507 16	4,399 92	69,450 93	23,150 31	46,300 62	3,139 01	3,139 01
.....	.....	.....	.....	.....	.....	.....	26,118 10	72,418 72
.....	201 66	4 03	.....	197 63	65 88	131 75	677 44	677 44
.....	.....	.....	.....	.....	.....	.....	882 69	1,114 41
.....	5,991 71	118 13	225 01	5,573 57	1,859 42	3,714 15	1,504 37	1,504 37
.....	3,133 34	62 63	245 83	2,824 83	941 41	1,883 42	6,269 08	9,987 87
.....	91 25	1 82	9 33	81 10	27 03	54 07	4,127 38	6,010 58
.....	.....	.....	.....	.....	.....	.....	3,379 98	3,434 05
.....	.....	.....	.....	.....	.....	.....	2,984 34	2,984 34
.....	.....	.....	.....	.....	.....	.....	1,079 50	1,079 50
.....	400 00	8 00	.....	392 00	130 65	261 35	1,763 45	1,763 45
.....	12,931 24	258 63	1,495 85	11,176 76	3,725 59	7,451 17	1,461 59	1,461 59
al.....	\$184,667 87	\$3,693 84	\$12,045 69	\$166,928 34	\$56,309 46	\$112,618 88	\$82,801 37	\$205,420 25

CHEMUNG COUNTY.

TABLE

the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
.....	\$1,604 18	\$32 08	\$41 67	\$1,530 43	\$510 14	\$1,020 29	\$1,524 89	\$2,545 18
.....	435 00	8 70	.....	426 30	142 10	284 20	645 84	945 84
.....	1,133 34	22 67	41 67	1,069 00	356 33	712 67	986 03	3,866 41
.....	239,135 51	4,783 71	13,614 85	220,738 25	73,579 42	147,158 83	3,197 80	3,910 47
.....	2,461 67	49 23	100 00	2,312 44	770 81	1,541 63	49,880 81	197,039 14
.....	.....	.....	.....	.....	.....	.....	1,829 91	3,471 57
.....	14,193 34	283 86	550 00	13,359 48	4,453 17	8,906 31	1,042 88	1,042 88
.....	2,075 00	41 50	41 67	1,991 83	663 94	1,327 89	5,755 11	14,661 43
.....	918 34	18 97	.....	929 37	309 79	619 58	2,913 40	4,241 29
.....	.....	.....	.....	.....	.....	.....	1,301 78	1,921 86
.....	.....	.....	.....	.....	.....	.....	2,203 15	2,203 15
.....	\$261,986 36	\$5,239 72	\$14,889 56	\$242,357 10	\$80,785 70	\$161,571 40	\$74,463 31	\$236,034 74

CHENANGO COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share for net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Afton.....	\$2 003 33	\$60 10	\$106 67	\$1,776 56	\$592 18	\$1,184 38	\$2,641 89	\$3,826 27
Bainbridge.....	1,268 75	38 06	.....	1,230 69	410 23	820 46	3,342 30	4,162 76
Columbus.....	.....	.....	.....	.....	.....	.....	1,490 22	1,490 22
Coventry.....	.....	.....	.....	.....	.....	.....	1,612 90	1,612 90
German.....	.....	.....	.....	.....	.....	.....	514 57	514 57
Greene.....	3,395 02	101 85	258 34	3,034 88	1,011 61	2,023 22	4,755 38	6,778 60
Gulford.....	748 84	22 30	50 00	671 04	223 68	447 36	3,389 80	3,837 16
Luckhien.....	100 00	3 00	16 67	80 33	26 78	53 55	538 71	612 26
McDonough.....	310 00	9 30	.....	300 70	100 23	200 47	936 24	1,136 71
New Berlin.....	4,527 52	135 82	668 66	3,725 04	1,241 69	2,483 35	3,124 04	5,607 39
North Norwich.....	.....	.....	.....	.....	.....	.....	1,518 20	1,518 20
Norwich.....	26,230 01	786 90	1,063 36	24,359 75	8,119 93	16,239 82	8,208 30	24,448 12
Otello.....	1,416 67	42 50	41 67	1,332 50	444 18	888 32	1,213 31	2,101 63
Oxford.....	6,120 01	183 60	200 00	5,736 41	1,912 13	3,824 28	5,198 63	9,022 91
Pharsalia.....	.....	.....	.....	.....	.....	.....	763 92	763 92
Picher.....	116 67	8 50	.....	118 17	37 72	75 45	783 05	837 50
Plymouth.....	.....	.....	.....	.....	.....	.....	1,126 68	1,126 68
Praeton.....	.....	.....	.....	.....	.....	.....	1,208 91	1,208 91
Shorburne.....	4,237 53	127 13	241 68	3,868 71	1,289 57	2,579 14	4,284 09	6,843 23
Smithville.....	916 68	27 50	16 68	872 50	290 83	581 67	1,817 06	1,898 73
Smymna.....	425 00	12 75	.....	412 25	137 41	274 84	1,756 28	2,031 10
Total.....	\$51,810 52	\$1,554 31	\$2,741 73	\$47,514 48	\$15,838 17	\$31,676 31	\$49,743 46	\$81,419 77

CLINTON COUNTY.

TABLE

showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1898, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Altona	\$505 56	\$15 16	\$45 84	\$444 56	\$148 19	\$296 37	\$707 22	\$1,003 59
Ausable	2,100 00	63 00	.....	2,037 00	679 01	1,357 99	2,131 59	3,489 58
Beekmantown	783 33	23 50	.....	684 82	228 28	456 54	1,370 21	1,826 75
Black Brook	5,410 02	162 30	75 01	4,969 39	1,629 80	3,259 59	600 26	3,859 85
Champlain	15,144 61	454 35	1,460 41	13,229 85	4,409 95	8,819 90	2,980 53	11,780 43
Chazy	1,543 85	46 30	125 00	1,372 05	457 35	914 70	1,685 38	2,600 08
Clinton .....	.....	.....	.....	.....	.....	.....	942 82	942 82
Dannemora	3,971 67	119 15	612 49	3,240 03	1,080 01	2,160 02	466 72	2,626 74
Ellenburgh .....	.....	.....	.....	.....	.....	.....	1,244 10	1,244 10
Moorea	800 00	24 00	.....	776 00	258 66	517 34	1,483 52	2,000 86
Peru .....	.....	.....	.....	.....	.....	.....	2,179 62	2,179 62
Plattsburg	61,711 67	1,851 35	6,491 65	53,368 67	17,789 54	35,579 13	7,905 60	43,484 73
Saranac .....	.....	.....	.....	.....	.....	.....	833 91	833 91
Schuyler Falls .....	.....	.....	.....	.....	.....	.....	923 69	923 69
Total	\$91,970 21	\$2,759 11	\$9,168 73	\$80,042 37	\$26,680 79	\$53,361 58	\$25,435 17	\$78,796 75

COLUMBIA COUNTY.

TABLE

; the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebate's paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
.....	\$1,200 00	\$24 00	.....	\$1,176 00	\$392 00	\$784 00	\$2,569 05	\$3,353 05
.....	1,770 90	35 42	88 34	1,627 14	575 72	1,051 42	1,001 52	1,001 52
.....	4,238 77	84 76	283 75	3,860 26	1,286 74	2,573 52	3,260 76	4,412 18
.....	6,360 00	127 20	168 68	6,066 12	2,022 04	4,044 08	7,440 84	10,014 86
.....	800 00	16 00	50 00	734 00	244 66	489 34	7,172 96	11,217 04
.....	3,876 69	77 53	483 34	3,816 80	1,105 60	2,711 20	1,812 81	2,302 15
.....	791 67	15 83	.....	775 81	258 60	517 21	3,187 61	5,398 81
.....	1,200 00	24 00	.....	1,176 00	392 00	784 00	1,195 84	1,643 08
.....	6,520 83	130 41	183 33	6,207 09	2,069 03	4,138 06	1,902 53	2,686 53
.....	2,650 00	52 99	665 50	1,931 51	643 84	1,287 67	5,588 74	9,726 80
.....	2,948 31	44 97	73 50	2,129 87	709 97	1,419 90	1,934 34	3,222 01
.....	75,522 47	1,510 45	3,122 31	70,899 71	23,629 91	47,269 80	17,900 17	3,210 07
.....	1,860 62	177 20	868 51	7,796 31	2,598 77	5,197 54	13,235 92	60,485 72
.....	1,200 00	24 00	.....	1,176 00	392 00	784 00	5,968 62	11,166 17
.....	2,745 83	51 91	141 68	2,549 24	819 74	1,699 50	3,293 66	4,097 65
.....	2,085 00	61 70	273 34	2,749 96	916 65	1,833 31	1,671 18	2,870 69
.....	4,468 01	89 71	114 50	4,260 80	1,436 93	2,823 87	3,178 18	3,012 49
.....	408 34	8 17	.....	400 17	133 40	266 77	3,448 02	6,301 89
.....	\$127,963 87	\$2,569 27	\$6,461 78	\$118,942 82	\$39,647 60	\$79,295 22	\$79,530 79	\$149,826 01

CORTLAND COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Cincinnati.....	.....	.....	.....	.....	.....	.....	.....	.....
Cortland city*.....	\$393 84	\$7 67	.....	\$375 67	\$125 22	\$250 45	\$311 63	\$311 63
Cortlandville.....	23 031 87	092 45	.....	21,822 56	7,274 20	14,548 36	15,737 88	20,536 69
Cuyler.....	325 00	9 75	\$566 66	315 25	108 07	210 18	1,264 66	1,494 84
Prestown.....	.....	.....	.....	.....	.....	.....	.....	.....
Harford.....	.....	.....	.....	.....	.....	.....	.....	.....
Homer.....	5,948 73	175 46	385 43	5,287 84	1,762 63	3,525 21	814 59	814 59
Lapeer.....	.....	.....	.....	.....	.....	.....	.....	.....
Marathon.....	2,415 00	72 45	87 50	2,255 05	751 68	1,503 37	1,952 51	3,455 83
Preble.....	492 84	14 50	.....	468 84	158 27	310 57	1,616 24	1,928 81
Scott.....	836 00	25 03	.....	809 93	269 99	539 90	831 22	1,371 18
Solon.....	.....	.....	.....	.....	.....	.....	.....	.....
Taylor.....	.....	.....	.....	.....	.....	.....	.....	.....
Trucon.....	1,110 00	38 30	.....	1,076 70	368 89	717 81	671 26	671 26
Virgil.....	.....	.....	.....	.....	.....	.....	.....	.....
Willitt.....	791 67	25 75	83 35	684 59	228 20	456 39	1,593 18	2,310 99
Total.....	\$35,273 75	\$1,054 38	\$1,122 92	\$33,096 45	\$11,032 15	\$22,064 30	\$35,764 39	\$67,828 69

* Cortland city erected March 16, 1900, from town of Cortlandville.

DELAWARE COUNTY.

TABLE

ving the total amount received. county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
as.....	.....	.....	.....	.....	.....	.....	\$2,137 89	\$2,137 89
na.....	.....	.....	.....	.....	.....	.....	1,430 17	1,430 17
beater.....	\$1,551 67	\$46 55	\$58 24	\$1,446 78	\$462 27	\$984 51	1,584 07	2,548 58
import.....	2,265 02	67 95	41 67	2,155 40	718 46	1,436 94	1,530 58	2,977 92
exit.....	3,540 00	106 20	16 67	3,417 13	1,139 04	2,278 09	3,498 04	5,774 13
win.....	.....	.....	.....	.....	.....	.....	1,484 41	1,484 41
den.....	200 00	6 00	.....	194 00	64 67	129 33	3,536 98	3,536 98
cock.....	13,373 35	401 20	300 00	12,672 15	4,224 05	8,448 10	1,950 98	1,780 31
verfield.....	591 06	17 75	.....	573 31	191 30	382 61	2,622 17	11,270 27
nyville.....	310 00	9 30	.....	300 70	100 23	200 47	1,320 17	1,320 17
adth.....	.....	.....	.....	.....	.....	.....	2,131 72	2,504 33
lietown.....	5,391 65	161 76	416 61	4,813 29	1,604 44	3,208 85	1,678 42	1,678 42
bury.....	1,515 01	49 45	83 84	1,386 22	462 07	924 15	2,326 64	5,535 49
ey.....	7,516 89	225 50	841 68	6,949 51	2,316 50	4,633 01	2,701 17	3,625 82
ford.....	1,722 49	51 68	125 00	1,545 81	515 28	1,030 53	3,105 86	7,738 59
pkine.....	958 34	28 75	.....	929 59	809 86	619 73	2,947 64	3,878 17
ton.....	103 33	3 10	.....	100 23	33 41	66 82	1,516 11	2,185 84
Total.....	\$39,099 21	\$1,171 18	\$1,863 31	\$36,464 72	\$12,161 56	\$24,323 14	\$12,126 76	\$36,448 89

DUTCHESS COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1898, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Amenia.....	\$2,205 43	\$44 10	\$33 33	\$2,128 00	\$709 33	\$1,418 67	\$4,214 21	\$5,632 88
Beekman.....	1,743 35	34 87	66 68	1,641 80	547 28	1,094 52	2,088 08	3,192 60
Clinton.....	.....	.....	.....	.....	.....	.....	2,619 13	2,619 13
Dover.....	1,341 08	26 83	16 67	1,298 16	432 72	865 44	3,432 97	4,298 41
East Fishkill.....	2,708 34	54 16	433 34	2,220 84	740 27	1,480 57	3,551 51	5,032 08
Fishkill.....	58,671 67	1,173 44	5,297 92	52,200 31	17,400 11	34,800 20	14,784 43	49,584 63
Hyde Park.....	4,350 00	87 01	316 67	3,946 32	1,315 44	2,630 88	7,242 46	9,873 34
La Grange.....	.....	.....	.....	.....	.....	.....	2,941 23	2,941 23
Milan.....	200 00	4 00	.....	196 00	65 33	130 67	1,672 64	1,803 31
North East.....	3,590 02	71 80	100 00	3,418 22	1,139 41	2,278 81	4,568 94	6,917 75
Pawling.....	.....	.....	.....	.....	.....	.....	5,537 34	5,537 34
Pine Plains.....	2,528 34	50 57	16 68	2,461 09	820 36	1,640 73	2,493 54	4,134 27
Piessant Valley.....	.....	.....	.....	.....	.....	.....	3,069 85	3,069 85
Poughkeepsie city.....	152,695 13	3,053 90	10,487 35	139,153 88	46,384 62	92,769 26	38,842 70	131,611 96
Poughkeepsie.....	18,106 76	362 14	1,785 43	15,959 19	5,319 74	10,639 45	9,004 44	19,643 89
Red Hook.....	9,032 61	180 64	400 01	8,451 86	2,817 29	5,634 57	8,417 31	14,051 88
Rhinebeck.....	9,691 68	193 84	154 17	9,343 67	3,114 55	6,229 12	8,346 79	14,475 91
Stamford.....	1,620 00	32 40	50 00	1,537 60	512 53	1,025 07	3,057 46	4,082 53
Union Vale.....	1,675 00	33 49	108 34	1,533 17	511 07	1,022 10	1,708 45	2,720 55
Wappington.....	10,581 67	211 64	560 42	9,809 61	3,269 86	6,539 75	6,191 32	12,731 07
Washington.....	589 18	11 78	141 67	435 73	145 24	290 49	5,224 27	5,514 76
Total.....	\$261,330 74	\$5,626 61	\$19,968 68	\$255,735 45	\$85,245 15	\$170,490 30	\$139,609 07	\$310,099 37

ERIE COUNTY.

TABLE

ing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Albion	\$6,608 23	.....	\$933 32	\$5,975 01	\$1,991 67	\$3,983 34	\$5,550 98	\$9,531 32
Albion	12,688 40	.....	966 65	11,921 75	3,973 92	7,947 83	8,899 52	16,847 35
Albion	7,743 34	.....	416 66	7,326 68	2,442 23	4,884 45	5,024 38	9,908 83
Albion	1,651 67	.....	.....	1,531 67	617 22	1,034 45	1,388 28	2,427 71
Albion	2,508 34	.....	300 00	2,208 34	730 11	1,472 23	2,277 83	3,750 06
Albion	3,468,860 87	.....	335,517 15	3,152,843 72	1,050,947 90	2,101,895 82	732,897 48	2,834,793 30
Albion	26,238 37	.....	2,558 32	23,680 05	7,893 34	15,786 71	13,302 62	29,089 33
Albion	5,210 01	.....	133 33	5,076 68	1,692 22	3,384 46	5,011 33	8,425 79
Albion	1,766 67	.....	.....	1,766 67	588 90	1,177 77	1,433 16	2,610 93
Albion	5,664 16	.....	433 33	5,230 83	1,743 61	3,487 22	3,763 31	7,250 53
Albion	1,460 00	.....	.....	1,460 00	448 67	973 33	5,287 38	6,260 71
Albion	1,725 00	.....	50 00	1,675 00	558 34	1,116 66	3,753 00	4,869 66
Albion	2,008 34	.....	.....	2,008 34	669 46	1,338 88	2,884 98	4,223 86
Albion	4,908 36	.....	508 33	4,400 03	1,466 68	2,933 35	3,669 59	6,602 94
Albion	3,666 68	.....	91 67	3,575 01	1,191 07	2,383 34	4,710 14	7,093 48
Albion	4,116 70	.....	1,608 32	2,508 38	838 12	1,672 26	2,994 71	4,666 97
Albion	21,347 95	.....	1,636 23	19,691 72	6,563 90	13,127 82	8,915 37	22,043 19
Albion	1,631 67	.....	.....	1,631 67	543 88	1,087 79	2,145 04	3,232 83
Albion	65,355 04	.....	6,525 05	58,829 99	19,610 00	39,219 99	9,365 61	48,585 60
Albion	320 00	.....	.....	320 00	106 67	213 33	1,884 84	2,098 17
Albion	7,720 83	.....	327 08	7,393 75	2,464 58	4,929 17	4,906 38	9,835 55
Albion	4,116 66	.....	275 00	3,841 66	1,280 56	2,561 10	3,031 36	5,612 46
Albion	2,183 63	.....	8 34	2,174 99	724 89	1,450 00	2,485 39	3,945 39
Albion	62,986 67	.....	7,925 00	55,061 67	18,353 88	36,707 79	23,781 68	60,489 47
Albion	916 68	.....	.....	916 68	305 56	611 12	1,745 80	2,356 92
Albion	19,868 38	.....	1,233 33	18,635 05	6,211 69	12,423 36	7,518 76	19,972 12
Total	\$3,762,872 45	.....	\$361,167 11	\$3,401,705 34	\$1,133,901 77	\$2,267,803 57	\$868,718 90	\$3,136,522 47

ESSEX COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Chesterfield	\$6,460 00	\$193 79	\$529 10	\$5,737 05	\$1,912 35	\$3,824 70	\$2,108 09	\$5,992 79
Crown Point	2,659 99	79 80	349 99	2,230 20	743 39	1,486 81	1,710 05	3,196 86
Elizabethtown	1,808 32	54 25	266 65	1,487 42	495 81	991 61	1,023 78	2,015 39
Essex	533 35	17 50	125 00	340 85	113 62	227 23	1,775 92	2,003 15
Jay	566 67	17 00	.....	549 67	183 22	366 45	1,071 77	1,438 23
Keene	2,453 33	73 60	483 32	1,896 41	632 14	1,264 27	1,095 64	2,359 91
Lewis .....	.....	.....	.....	.....	.....	.....	552 41	552 41
Minerva	2,562 51	76 88	233 33	2,252 30	750 76	1,501 54	434 30	1,935 84
Morrah	11,865 42	355 96	599 99	10,909 47	3,636 49	7,272 98	7,681 30	14,954 28
Newcomb	796 67	23 90	25 00	747 77	249 26	498 51	383 35	881 86
North Elba	2,860 85	85 83	1,008 30	1,866 72	622 24	1,244 48	1,383 06	2,627 56
North Hudson	2,316 68	69 50	204 17	2,043 01	681 01	1,362 00	807 20	1,759 20
St. Armand	456 68	19 70	.....	436 94	212 32	424 66	274 87	699 53
Schroon	2,075 83	62 28	599 87	1,413 58	471 30	942 28	608 13	1,551 51
Ticonderoga	9,590 00	285 90	599 97	8,644 13	2,881 39	5,762 74	3,963 49	9,715 23
Wesport	307 82	9 24	.....	298 68	90 55	199 13	2,094 48	2,393 61
Willsborough	883 34	28 00	154 17	751 17	250 39	500 78	1,697 05	2,197 83
Wilmington .....	.....	.....	.....	.....	.....	.....	155 56	155 56
Total	\$48,437 56	\$1,483 13	\$5,179 02	\$41,805 41	\$13,935 14	\$27,870 27	\$28,460 47	\$56,330 74

FRANKLIN COUNTY.

TABLE

total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
.....	\$9,112 98	\$278 39	\$856 26	\$7,983 31	\$2,681 11	\$5,322 20	\$1,445 70	\$6,767 90
.....	150 00	4 50	116 06	28 84	9 61	19 23	1,865 56	1,874 79
.....	2,107 91	63 23	50 00	1,994 06	664 90	1,329 76	1,186 13	1,186 13
.....	451 66	13 55	.....	438 11	146 03	292 06	1,329 76	2,488 76
.....	678 34	20 35	.....	657 99	219 33	438 66	713 96	1,066 04
.....	.....	.....	.....	.....	.....	.....	1,462 74	1,462 74
.....	.....	.....	.....	.....	.....	.....	2,568 92	2,947 58
.....	.....	.....	.....	.....	.....	.....	812 60	812 60
.....	.....	.....	.....	.....	.....	.....	892 77	892 77
.....	.....	.....	.....	.....	.....	.....	338 17	338 17
.....	.....	.....	.....	.....	.....	.....	1,682 35	1,682 35
.....	2,643 35	74 60	374 96	2,033 87	677 95	1,355 92	1,102 70	2,458 62
.....	11,061 72	831 85	1,708 27	9,021 60	2,007 20	6,014 40	2,264 19	8,218 59
.....	17,620 60	628 62	952 06	16,139 90	5,379 97	10,759 93	9,236 11	19,996 04
.....	678 33	17 35	.....	660 98	186 99	373 99	1,871 28	2,245 27
.....	1,960 03	58 80	466 68	1,434 55	478 18	956 37	853 37	1,809 74
.....	2,891 67	86 75	206 33	2,596 59	865 53	1,731 06	780 40	2,461 46
.....	.....	.....	.....	.....	.....	.....	601 21	601 21
.....	\$49,060 57	\$1,472 89	\$4,733 26	\$12,800 43	\$14,296 80	\$28,593 63	\$80,858 57	\$39,452 19

FULTON COUNTY.

TABLE

ing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
er	\$560 00	\$11 20	\$133 34	\$415 46	\$138 48	\$276 98	\$161 07	\$438 05
ublin	2,116 69	42 34	108 33	1,968 02	655 35	1,310 67	1,404 10	2,714 77
tab	1,600 00	32 00	216 66	1,351 34	450 45	900 89	153 71	1,054 60
tab	2,085 01	41 70	75 00	1,968 31	656 10	1,312 21	1,122 22	2,434 43
aville city	73,458 56	1,449 18	8,763 46	67,246 92	22,415 64	44,831 28	17,403 80	62,235 17
own city	35,295 01	705 90	1,766 67	32,822 44	10,940 82	21,881 62	12,507 03	34,388 65
own	6,245 03	124 90	950 01	5,170 12	1,723 38	3,446 74	3,056 50	6,503 24
ld	487 50	9 75	50 00	4,327 75	1,425 58	2,902 17	1,533 23	4,435 40
linton	4,779 62	95 59	633 32	4,050 71	1,350 24	2,700 47	1,029 88	3,730 35
hams	125 00	2 50	.....	122 50	40 83	81 67	1,237 93	1,319 60
rd	816 68	16 32	16 68	783 69	261 22	522 46	802 03	1,224 49
rd	685 00	11 70	83 33	489 97	163 32	326 65	213 40	540 05
tal	\$127,154 10	\$2,543 06	\$7,795 80	\$116,815 22	\$38,938 41	\$77,876 81	\$40,624 99	\$118,501 80

GENESEE COUNTY.

TABLE

the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
.....	\$641 68	\$19 25	.....	\$622 43	\$207 48	\$414 95	\$3,177 15	\$3,592 10
.....	1,491 68	44 75	.....	1,346 92	448 97	897 95	3,085 80	3,983 75
.....	47,648 35	1,429 45	1,749 99	41,468 91	14,822 97	29,645 94	20,555 12	50,201 06
.....	610 00	18 30	50 00	541 70	180 57	361 13	3,229 06	3,590 19
.....	.....	.....	.....	.....	.....	.....	2,364 53	2,364 53
.....	959 20	28 78	200 01	730 41	243 47	486 94	3,814 16	4,301 10
.....	1,391 67	41 75	258 34	1,091 58	363 86	727 72	4,763 49	5,491 21
.....	400 00	12 00	.....	388 00	129 33	258 67	3,449 65	3,708 32
.....	8,771 66	263 15	.....	8,096 09	2,698 69	5,397 40	9,854 50	15,251 90
.....	1,420 00	42 60	.....	1,377 40	459 14	918 26	2,179 84	3,098 10
.....	1,408 25	12 18	.....	1,394 07	131 36	262 71	3,331 57	3,594 28
.....	1,989 20	59 67	158 34	1,771 19	590 40	1,180 79	3,828 93	5,009 72
.....	500 01	15 00	91 67	393 31	131 11	262 23	4,078 14	4,340 37
.....	\$66,229 70	\$1,946 88	\$3,020 78	\$61,222 01	\$20,407 35	\$40,814 66	\$67,711 91	\$108,526 63

GREENE COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Ashland.....	.....	.....	.....	.....	.....	.....	.....	.....
Athens.....	94,103 75	\$123 11	\$149 99	\$3,830 65	\$1,276 88	\$2,553 77	\$871 84	\$871 84
Baltimore.....	7,826 64	324 80	2,181 64	5,600 70	1,800 07	3,800 13	8,480 35	6,034 12
Cairo.....	28,179 16	845 88	2,365 82	24,817 06	8,312 66	16,504 30	2,037 96	5,498 09
Catskill.....	11,664 99	349 85	263 33	11,031 71	3,677 28	7,354 48	12,320 68	28,935 98
Corbaccio.....	3,400 01	102 60	499 99	2,798 02	932 65	1,865 34	6,980 99	14,365 47
Durham.....	12 92	.....	.....	12 92	4 17	8 36	2,241 18	4,106 52
Greenville.....	.....	.....	.....	.....	.....	.....	2,244 53	2,432 80
Halcott.....	12,785 01	383 55	4,591 63	7,809 83	2,603 28	5,206 55	2,561 77	241 19
Hunter.....	.....	.....	.....	.....	.....	.....	523 21	7,767 92
Jewett.....	1,526 45	45 80	208 34	1,272 31	424 17	848 34	1,027 43	1,875 77
Lexington.....	583 33	17 80	25 00	540 53	180 28	360 35	3,288 03	3,748 60
New Baltimore.....	1,600 00	48 00	.....	1,552 00	517 33	1,034 67	885 01	1,819 68
Prattsville.....	.....	.....	.....	.....	.....	.....	1,688 21	1,688 21
Windham.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$71,682 46	\$2,150 48	\$10,245 74	\$59,186 24	\$19,728 75	\$39,457 49	\$40,192 00	\$79,649 49

	Total amount received for four years ending April 30, 1900	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Albia.....	\$1,408 33	\$42 25	\$100 00	\$1,666 08	\$422 03	\$844 05	\$1,136 37	\$1,950 43
Bacon.....	.....	.....	.....	.....	.....	.....	.....	.....
Bonanza.....	1,083 23	32 50	58 33	992 50	330 84	661 66	259 18	259 18
Cedar Lake.....	3,310 01	99 30	.....	2,835 72	978 56	1,857 16	153 50	815 16
Clear Lake.....	1,775 00	53 25	66 67	1,655 08	551 68	1,103 40	882 10	2,839 26
Concordia.....	2,658 31	79 75	549 99	2,028 57	676 21	1,352 36	821 84	1,935 24
Dodge.....	958 84	28 75	100 00	829 59	276 54	553 05	1,639 73	2,992 09
Hawley.....	529 02	15 75	.....	509 27	169 75	339 52	977 28	1,580 33
Iowa.....	.....	.....	.....	.....	.....	.....	699 95	1,039 47
Total	\$11,718 34	\$581 55	\$1,149 98	\$10,216 81	\$3,405 61	\$6,811 20	\$6,569 95	\$13,381 15

HERKIMER COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Columbia.....	\$1,200 00	\$24 00	.....	\$1,176 00	\$392 00	\$784 00	\$1,792 93	\$2,576 93
Danube.....	1,500 00	16 00	.....	456 67	152 22	304 45	1,814 09	2,118 54
Fairfield.....	825 00	16 50	225 00	583 50	194 45	389 01	2,375 39	2,764 40
Frankfort.....	14,383 33	287 66	1,125 00	13,294 01	4,401 34	8,892 67	3,562 41	12,395 08
German Flats.....	25,019 59	500 39	1,581 25	23,937 95	7,615 98	15,291 97	9,050 02	24,341 99
Herkimer.....	23,910 42	478 21	1,408 34	21,790 53	7,263 52	14,527 01	9,165 97	23,692 98
Litchfield.....	800 00	16 00	58 33	725 67	241 88	483 79	1,269 79	1,753 58
Little Falls.....	60,224 90	1,204 50	3,266 67	55,753 82	18,584 61	37,169 21	12,264 91	49,434 12
Little Falls city.....	550 00	11 00	25 00	514 00	171 34	342 66	1,270 86	1,613 52
Manhelen.....	11,350 42	227 01	1,468 67	9,658 74	3,218 93	6,439 82	4,430 76	10,968 58
Newport.....	3,733 35	74 67	458 33	3,200 35	1,068 79	2,133 56	1,737 28	3,870 82
Norway.....	791 67	15 83	.....	775 84	258 61	517 23	649 44	1,166 67
Ohio.....	116 67	2 83	83 33	81 01	27 01	54 00	176 44	230 44
Russia.....	2,543 34	50 87	325 01	2,157 46	722 49	1,434 97	1,204 01	2,648 98
Sallebury.....	2,216 67	44 33	191 67	1,980 67	660 22	1,320 45	1,066 35	2,386 80
Schuyler.....	.....	.....	.....	.....	.....	.....	3,083 97	3,083 97
Stark.....	1,320 00	26 40	82 33	1,210 27	403 41	806 86	1,701 03	2,507 89
Warren.....	475 00	9 50	75 00	399 50	136 17	263 33	2,184 07	2,444 40
Webb.....	4,264 16	83 78	1,051 16	3,134 72	1,041 37	2,093 35	1,850 50	3,943 75
Winford.....	2,700 00	54 00	425 00	2,221 02	740 32	1,480 68	1,489 52	1,970 20
Winfield.....	1,393 34	27 87	8 34	1,357 13	452 39	904 74	1,763 17	2,669 91
Total.....	\$158,317 95	\$3,166 85	\$11,843 70	\$143,307 84	\$47,769 28	\$95,538 56	\$62,906 99	\$158,445 55

JEFFERSON COUNTY.

TABLE

ing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Adair	\$2,085 84	\$41 72	850 00	\$1,994 12	\$644 70	\$1,329 42	\$1,604 77	\$5,934 19
Adair	7,413 81	148 27	1,383 32	5,861 75	1,966 48	3,921 17	3,728 01	4,647 18
Adair	3,140 82	62 82	433 34	2,644 66	861 55	1,763 11	4,068 65	5,829 76
Adair	6,424 99	128 50	75 00	6,221 49	2,073 83	4,147 66	4,842 88	8,332 83
Adair	12,015 01	240 30	1,449 89	10,324 72	3,441 56	6,883 16	4,303 17	2,804 84
Adair	2,005 03	40 10	83 31	1,881 50	627 19	1,254 40	4,604 86	11,488 02
Adair	2,535 01	51 10	141 67	2,362 24	787 41	1,574 83	6,125 09	7,380 49
Adair	7,189 18	143 78	1,083 33	5,962 07	1,987 36	3,974 71	2,497 50	4,072 33
Adair	3,543 84	70 87	363 33	3,089 14	1,029 72	2,059 42	3,078 21	7,052 92
Adair	550 00	11 00	50 00	489 00	163 01	325 99	3,637 48	5,686 90
Adair	1,816 67	32 34	175 00	1,409 33	469 78	939 55	1,362 69	1,668 68
Adair	651 67	13 03	76 01	563 63	187 88	375 75	3,190 62	3,190 62
Adair	959 18	19 18	76 01	880 00	313 34	566 66	3,686 83	4,625 38
Adair	116 67	2 83	114 34	940 00	38 11	78 23	2,116 31	2,492 06
Adair	1,600 00	32 00	1,568 00	522 68	38 11	78 23	2,636 35	3,263 01
Adair	1,378 75	27 56	83 33	1,267 86	522 68	1,045 32	2,205 08	2,341 31
Adair	86,522 37	1,730 45	3,274 91	81,516 98	423 63	8,445 23	2,707 27	4,050 20
Adair	12,982 89	257 66	1,029 17	11,596 06	3,863 36	7,730 70	23,539 71	3,552 30
Adair	141 67	2 83	138 84	138 84	46 26	92 58	2,217 39	77,884 87
Adair							3,388 40	11,119 10
Adair							556 82	649 40
Adair	\$152,792 43	\$3,055 84	\$9,770 77	\$139,965 82	\$46,655 27	\$93,310 55	\$94,866 81	\$188,177 36

KINGS COUNTY.

TABLE

ceived, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of alities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, x Law.

	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surren- dered certi- ficates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
WNS.								
.....	\$0,537,382 83	.....	\$635,125 74	\$8,902,257 09	\$2,967,419 02	\$1,931,838 07	\$1,871,120 63	\$7,805,988 70

LEWIS COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1894, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Adrian.....	\$7,641 68	\$229 25	\$750 00	\$6,662 43	\$2,220 81	\$4,441 62	\$1,412 27	\$5,853 89
Ark.....	2,886 68	86 60	535 00	2,275 08	758 88	1,516 72	8,174 74	4,991 48
Barab.....	2,763 82	83 50	191 67	2,508 15	838 06	1,672 09	787 88	2,459 47
Barab.....	1,975 00	59 25	149 99	1,765 76	588 58	1,177 18	418 12	1,585 30
Barab.....	.....	.....	.....	.....	.....	.....	1,395 90	1,395 90
Barab.....	125 00	3 75	66 67	54 58	18 20	36 88	444 23	480 61
Barab.....	1,325 01	39 75	474 99	810 27	270 09	540 18	568 67	1,108 85
Barab.....	8,668 84	110 05	108 84	3,449 95	1,149 87	2,299 98	2,441 47	4,741 45
Barab.....	10,597 52	317 92	570 85	9,708 75	3,238 25	6,472 50	5,632 16	12,094 66
Barab.....	450 00	13 50	.....	436 50	145 50	291 00	540 85	831 85
Barab.....	1,706 26	51 19	208 83	1,446 74	482 24	964 50	2,873 31	3,837 81
Barab.....	400 00	12 00	888 00	129 88	258 67	390 67	952 23	619 84
Barab.....	3,075 00	92 25	225 00	2,757 75	919 25	1,838 50	2,790 72	2,790 72
Barab.....	.....	.....	.....	.....	.....	.....	314 67	314 67
Barab.....	843 83	25 30	50 00	768 03	256 02	512 01	955 66	1,467 67
Barab.....	623 34	15 70	50 00	457 64	152 55	305 09	2,006 42	2,311 51
Barab.....	2,328 34	69 85	183 34	2,075 15	691 72	1,383 43	522 27	1,905 70
Barab.....	5,319 18	159 58	600 01	4,559 59	1,519 86	3,039 78	2,428 07	5,467 80
Total.....	\$45,648 00	\$1,369 44	\$4,154 19	\$40,124 37	\$13,374 79	\$26,749 58	\$27,249 08	\$53,998 66

LIVINGSTON COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Avon.....	\$9,515 42	\$285 46	\$808 75	\$8,381 21	\$2,787 07	\$5,574 14	\$7,106 80	\$12,680 91
Caledonia.....	3,278 75	98 86	166 66	3,013 73	1,004 57	2,009 16	6,671 96	8,681 12
Conesus.....	1,353 34	40 00	316 67	976 67	324 56	651 11	2,536 45	3,187 66
Genesee.....	5,108 76	153 28	183 33	4,772 17	1,580 73	3,181 44	10,482 80	13,664 24
Groveland.....	381 67	11 75	58 33	321 59	107 19	214 40	4,488 31	4,702 71
Leicester.....	1,300 00	39 00	.....	1,261 00	420 33	840 67	4,111 65	4,952 32
Lima.....	650 00	19 50	.....	630 50	210 17	420 33	4,430 16	4,850 49
Livonia.....	2,383 01	71 85	350 00	1,973 16	657 72	1,315 44	6,018 53	7,333 97
Mt. Morris.....	12,438 32	373 15	695 82	11,369 35	3,789 70	7,579 66	6,590 31	14,169 90
North Dansville.....	17,487 52	524 82	933 34	16,039 26	5,346 42	10,692 84	4,978 69	15,671 53
Nunda.....	2,920 00	87 60	170 81	2,661 56	887 19	1,774 37	3,449 64	5,224 01
Ossian.....	.....	.....	.....	781 42	245 80	489 62	1,698 88	1,698 88
Portage.....	1,075 00	32 25	308 33	742 42	42 44	84 89	2,229 40	2,719 02
Sparta.....	200 00	6 00	66 67	127 33	.....	.....	3,008 35	3,093 24
Springwater.....	.....	.....	.....	.....	.....	.....	3,267 35	3,267 35
West Sparta.....	.....	.....	.....	.....	.....	.....	2,000 54	2,000 54
York.....	1,058 34	31 75	.....	1,026 59	342 20	684 30	6,521 17	7,205 56
Total.....	\$59,162 13	\$1,774 85	\$4,118 74	\$53,268 54	\$17,756 18	\$35,512 36	\$70,591 02	\$115,103 38

MADISON COUNTY.

TABLE

the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Ad.	\$1,410 00	\$42 80	\$83 33	\$1,284 37	\$428 12	\$856 25	\$4,056 40	\$4,912 65
la	6,543 34	196 80	383 34	5,963 70	1,987 90	3,975 80	6,763 07	10,738 87
er.	2,156 68	64 70	112 52	1,979 46	659 82	1,319 64	1,746 00	3,085 64
.....	4,626 67	138 80	150 00	4,337 87	1,445 96	2,891 91	3,788 07	6,679 98
.....
.....	400 00	12 00	.....	388 00	129 32	258 68	1,541 22	1,541 22
.....	6,979 60	209 89	166 67	6,603 54	2,201 19	4,402 35	1,251 01	1,509 69
.....	1,428 34	42 85	66 67	1,318 82	439 61	879 21	5,138 54	9,540 89
.....	24,972 93	740 19	808 35	23,124 89	7,708 13	15,416 26	2,171 65	3,050 86
.....	500 00	15 00	141 66	343 84	114 44	228 90	6,917 45	22,333 71
.....	2,753 34	82 60	558 31	2,112 43	704 15	1,408 28	1,450 38	1,679 28
.....	100 00	3 00	.....	97 00	32 33	64 67	3,976 21	5,384 49
.....	31,198 35	935 95	1,216 66	29,045 74	9,681 92	19,363 82	1,797 69	1,862 36
ld.	1,201 66	36 05	33 33	1,132 28	377 43	754 85	11,756 92	31,120 74
dge	2,233 33	67 00	258 33	1,908 00	635 99	1,272 01	1,601 89	2,356 74
.....	5,783 34	173 50	633 33	4,976 51	1,658 81	3,317 67	2,189 59	3,481 60
.....	.....	.....	.....	.....	.....	.....	7,232 77	10,550 44
1	\$91,967 58	\$2,759 63	\$4,612 50	\$84,615 45	\$28,205 15	\$56,410 30	\$63,378 86	\$119,789 16

MONROE COUNTY.

TABLE

owing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Lighton	\$4,835 02	\$48 35	\$200 00	\$4,586 67	\$1,528 89	\$3,057 78	\$6,501 78	\$9,559 51
Fill	1,258 35	12 58	183 34	1,062 43	354 14	708 29	6,625 16	6,625 16
Irksion	4,425 02	44 24	475 03	3,905 75	1,301 92	2,603 83	3,110 81	3,819 10
Los	21,866 83	218 67	4,241 72	17,406 44	5,802 16	11,604 28	5,979 04	8,582 87
Seco	1,983 35	19 84	50 00	1,923 41	611 14	1,282 27	10,874 60	2,478 88
Wilma	858 24	8 58	41 67	808 09	269 36	538 73	4,025 02	5,307 29
Arifetta	12,592 61	125 93	2,716 69	9,749 99	3,249 99	6,500 00	4,831 77	5,370 50
Indequoit	3,442 52	34 43	193 36	3,214 73	1,071 58	2,143 15	4,313 73	10,813 73
Wadon	1,655 00	16 55	.....	1,638 45	546 15	1,092 30	6,502 40	8,615 55
Den	841 69	8 41	50 00	783 28	261 09	522 19	5,279 31	6,371 61
Irma	1,975 00	19 75	83 33	1,871 92	623 97	1,247 95	4,899 08	5,421 27
Wfield	7,581 71	75 81	408 33	7,097 57	2,365 86	4,731 71	3,926 91	5,174 86
Wrinton	2,118 34	21 18	.....	2,097 16	699 05	1,398 11	7,088 86	11,850 57
Wstford	908 34	9 08	8 34	890 92	296 97	593 95	4,504 73	5,902 84
Wga	1,045,191 74	10,451 93	57,908 47	976,831 34	325,610 44	651,220 90	5,293 36	5,887 81
Wah	1,043 34	10 43	150 00	882 91	294 31	588 60	4,133 31	947,930 13
Weden	8,366 67	83 66	.....	8,283 01	2,761 00	5,522 01	4,133 31	4,721 91
Wester	1,940 04	19 40	.....	1,762 30	587 43	1,174 87	8,580 58	14,102 59
Wbeatland	2,663 24	26 63	158 34	2,485 04	831 68	1,653 36	3,755 76	4,930 63
Total	\$1,125,557 25	\$11,255 55	\$67,010 29	\$1,047,291 41	\$349,097 13	\$698,194 28	\$460,041 05	\$1,098,235 33

MONTGOMERY COUNTY.

TABLE

ing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
ardam city	\$124,686 72	\$2,493 74	\$6,329 09	\$115,863 89	\$38,621 29	\$77,242 60	\$39,154 21	\$104,396 81
ardam	5,734 63	114 69	675 01	4,944 93	1,648 32	3,296 61	6,562 86	9,859 47
harlie	12,018 32	240 37	716 65	11,061 30	3,687 10	7,374 20	6,586 10	13,960 30
etson	1,041 68	20 83	.....	1,020 85	340 28	680 57	1,262 46	1,943 03
la	2,237 50	44 75	258 33	1,934 42	644 81	1,289 61	3,802 27	5,151 88
in	4,538 38	90 77	216 67	4,230 94	1,410 32	2,820 62	4,630 26	7,450 88
in	20,245 85	404 91	804 17	19,036 77	6,345 59	12,691 18	8,100 20	20,791 47
rk	7,922 51	158 46	325 01	7,439 04	2,479 68	4,959 36	7,365 69	12,325 05
ne	2,793 34	55 87	150 00	2,587 47	862 50	1,724 97	7,157 74	8,882 71
ne	3,100 02	61 99	212 50	2,825 53	941 84	1,883 69	3,121 63	5,005 32
huaville	8,435 00	163 70	493 76	7,772 54	2,590 83	5,181 71	4,904 52	10,086 23
total	\$192,753 95	\$3,855 08	\$10,181 19	\$178,717 68	\$59,572 66	\$119,145 12	\$62,708 03	\$201,853 15

NASSAU COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1900, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Hempstead	\$19,455 86	\$583 68	\$1,693 73	\$17,178 47	\$5,726 15	\$11,452 32	\$12,143 84	\$23,596 16
North Hempstead	8,822 52	264 67	441 65	8,116 20	2,705 40	5,410 80	18,309 85	13,719 83
Queens Bay	16,834 17	505 02	735 41	15,593 74	5,197 92	10,395 82	14,891 18	25,287 00
Total	\$45,112 57	\$1,353 37	\$2,870 79	\$40,888 41	\$13,629 47	\$27,258 94	\$35,343 87	\$62,602 81

NEW YORK COUNTY.

TABLE

ount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of
 est to localities by diminished State tax, and the total benefit to each locality, for the four years beginning May 1, 1896, and ending April 30,
 liquor Tax Law.

AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surren- dered certifi- cates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
tan and The Bronx	\$22,173,574 35	.....	\$1,004,612 61	\$21,078,961 74	\$7,026,320 58	\$14,052,611 16	\$7,348,471 93	\$21,401,113 09

NIAGARA COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Cambria.....	\$476 66	\$9 53	.....	\$467 13	\$155 70	\$311 43	\$3,152 78	\$3,461 21
Hardland.....	.....	.....	.....	.....	.....	.....	3,232 85	3,232 85
Lewiston.....	4,796 69	95 93	\$375 00	4,325 76	1,441 93	2,883 83	4,001 08	6,884 91
Lockport city.....	112,131 12	2,262 63	6,624 89	104,243 60	34,747 86	69,495 74	19,498 34	88,994 08
Lockport.....	2,491 68	49 82	300 00	2,141 86	713 95	1,427 91	3,620 95	5,048 86
Newfane.....	.....	.....	.....	.....	.....	.....	3,409 84	3,409 84
Niagara.....	1,976 67	39 53	175 00	1,762 14	587 38	1,174 76	2,651 87	3,728 63
Niagara Falls city.....	161,596 65	3,231 83	7,695 68	150,669 04	50,223 01	100,446 03	36,847 71	137,293 74
North Tonawanda city.....	52,291 67	1,045 83	8,208 34	43,037 50	14,345 84	28,691 66	12,158 47	40,850 13
Pendleton.....	1,516 67	30 33	133 34	1,353 00	451 00	902 00	2,099 78	3,001 78
Porter.....	3,103 33	62 07	50 00	2,991 26	997 09	1,994 17	2,897 41	4,891 58
Royalton.....	9,854 17	197 09	100 01	9,557 07	3,185 69	6,371 38	5,752 77	12,124 15
Somerset.....	.....	.....	.....	.....	.....	.....	2,646 64	2,646 64
Wheatfield.....	14,912 52	298 25	554 17	14,060 10	4,688 70	9,373 40	7,007 41	16,380 81
Wilson.....	1,766 66	35 34	341 65	1,389 67	463 23	926 44	3,059 01	3,985 45
Total.....	\$367,914 49	\$7,358 28	\$24,558 08	\$336,998 13	\$111,909 38	\$223,988 75	\$111,956 91	\$335,955 66

ONEIDA COUNTY.

TABLE

ring the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
ville.....	\$1,650 00	\$32 90	\$58 33	\$1,558 68	\$519 56	\$1,039 12	\$993 05	\$2,032 17
ista.....	2,801 67	56 03	83 33	2,862 31	887 43	1,774 88	1,713 34	3,488 22
.....	225 00	4 50	.....	220 50	73 50	147 00	503 93	650 93
ville.....	10,912 06	218 24	716 67	9,977 15	3,325 71	6,651 44	3,476 82	10,128 26
ewater.....	1,325 01	26 50	141 67	1,156 84	385 62	771 22	1,386 25	2,157 47
en.....	7,506 67	150 13	133 33	7,223 21	2,407 77	4,815 54	4,383 34	9,198 88
eld.....	1,900 02	37 89	208 33	1,653 70	551 24	1,102 46	2,140 33	3,243 79
nce.....	1,510 00	30 20	.....	1,479 80	493 28	986 52	452 03	1,458 55
i.....	200 00	4 00	.....	196 00	65 33	130 67	965 82	1,116 49
stport.....	5,014 14	100 28	566 66	4,347 20	1,449 06	2,898 14	1,183 23	4,081 37
land.....	11,623 36	232 47	462 51	10,928 38	3,642 79	7,285 59	4,493 40	11,778 99
.....	1,958 35	39 17	116 67	1,802 51	600 84	1,201 67	1,208 71	2,410 38
y.....	400 00	8 00	.....	392 00	130 68	261 32	1,850 69	2,212 01
hall.....	890 00	17 82	175 00	697 18	232 40	464 78	2,217 14	2,681 92
Hartford.....	4,176 69	83 53	233 32	3,859 84	1,286 21	2,573 23	6,150 44	8,723 67
.....	3,860 00	77 20	83 34	3,699 46	1,233 15	2,466 31	2,939 67	5,405 98
en.....	1,933 33	38 67	41 67	1,852 99	617 67	1,235 32	1,049 02	2,284 24
city.....	72,355 62	1,447 12	2,933 30	67,975 20	22,458 40	45,516 80	18,033 93	63,550 73
erfield.....	8,578 34	171 57	191 67	8,215 10	2,738 37	5,476 73	3,552 40	9,029 13
en.....	.....	.....	.....	.....	.....	.....	978 67	.....
ton.....	4,428 36	88 57	341 65	3,998 14	1,332 68	2,665 36	2,470 00	5,135 36
city.....	386,289 09	7,725 79	18,978 86	359,584 44	119,861 49	239,722 95	101,494 54	341,217 49
on.....	2,676 67	53 54	50 00	2,573 13	857 72	1,715 41	2,940 70	4,656 11
na.....	5,708 34	114 15	516 65	5,077 54	1,692 50	3,385 04	8,446 70	11,832 40
na.....	6,145 20	122 90	2,083 24	3,939 66	1,313 02	2,626 04	1,415 24	4,041 28
ern.....	1,683 33	33 67	16 67	1,632 99	544 33	1,088 66	1,517 12	2,605 78
moreland.....	933 34	18 66	116 67	798 01	285 90	512 02	2,681 95	3,213 97
edtown.....	10,225 82	204 51	800 01	9,221 30	3,073 76	6,147 54	8,547 70	14,695 24
total.....	\$556,910 41	\$11,138 20	\$29,049 55	\$516,722 66	\$172,240 90	\$344,481 76	\$185,821 12	\$530,302 88

ONONDAGA COUNTY.

TABLE

ring the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
illus.....	\$4,451 70	\$44 52	\$583 34	\$3,823 84	\$1,274 61	\$2,549 23	\$6,704 29	\$9,253 52
ro	3,168 69	31 66	533 31	2,601 72	867 24	1,734 48	4,202 29	5,936 77
rit	3,109 00	31 00	375 00	2,694 00	898 00	1,796 00	4,931 10	6,730 10
Tit	24,088 40	240 89	2,281 26	21,566 25	7,188 75	14,377 50	7,485 07	21,862 57
idge.....	11,841 26	118 41	1,591 67	10,131 18	3,377 05	6,754 13	7,272 72	13,027 85
na	681 67	6 81	25 00	649 86	216 62	433 24	2,514 48	3,047 72
rea	26,753 39	267 53	5,399 95	21,085 91	7,028 65	14,057 26	11,110 46	25,167 72
yetle.....	698 33	6 98	.....	11,800 25	266 75	533 50	3,309 69	3,843 19
nder.....	11,718 68	117 17	443 75	11,155 76	3,718 58	7,437 18	8,209 42	16,646 60
hus	11,839 21	118 39	1,099 99	10,630 32	3,540 27	7,090 05	8,212 62	15,292 18
cellus.....	2,915 00	29 15	75 00	2,810 85	936 85	1,873 99	3,114 00	4,987 90
adaga.....	10,288 33	102 89	933 33	9,252 11	3,084 04	6,168 07	9,586 82	15,764 89
so	1,000 00	10 00	.....	990 00	330 00	660 00	1,466 87	2,146 87
pey	1,868 33	18 68	64 67	1,782 98	594 33	1,188 65	4,177 91	5,366 56
na	16,070 04	160 70	1,432 22	14,476 02	4,825 35	9,650 67	2,782 91	13,433 63
reates.....	7,903 34	79 02	520 85	7,303 47	2,444 50	4,868 97	6,865 03	11,734 00
ford	800 00	8 00	.....	792 00	265 12 45	526 88	1,811 54	2,339 54
ouse city	886,178 67	8,861 77	81,941 75	795,373 35	265 12 45	530,248 90	184,461 52	714,710 42
y	1,525 00	15 26	253 34	1,226 40	408 80	817 60	2,414 05	3,231 65
Buren	2,745 84	27 46	100 00	2,618 38	872 79	1,745 59	6,101 79	7,847 38
Total	\$1,029,740 08	\$10,297 39	\$97,687 53	\$921,755 16	\$307,231 73	\$614,503 43	\$298,756 43	\$903,261 86

ONTARIO COUNTY.

TABLE

ing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1898, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Albion	\$200 00	\$6 00	.....	\$194 00	\$64 67	\$129 33	\$1,593 38	\$1,722 71
Albion	80,183 83	764 43	.....	28,210 87	9,403 51	18,807 06	784 72	784 72
Bloomfield	2,105 02	48 57	\$1,208 31	2,052 28	684 08	1,368 20	16,370 50	35,177 56
Albion	29,316 67	586 33	3,550 01	25,180 33	8,393 45	16,786 88	3,773 72	4,914 02
Albion	26,443 35	791 95	1,449 99	24,201 41	8,067 13	16,134 28	8,352 79	25,139 67
Albion	875 01	21 50	.....	853 51	284 51	569 00	26,345 21	26,345 21
Albion	4,450 01	115 09	300 00	4,034 92	1,344 97	2,689 95	4,647 59	5,216 59
Albion	1,622 50	39 66	25 00	1,557 84	519 28	1,038 56	3,382 15	3,382 15
Albion	4,205 00	107 82	50 00	4,107 68	1,369 23	2,738 45	6,211 03	8,900 98
Albion	.....	.....	.....	.....	.....	.....	2,136 17	3,174 73
Albion	.....	.....	.....	.....	.....	.....	9,183 10	11,921 55
Albion	.....	.....	.....	.....	.....	.....	2,411 98	2,411 98
Albion	1,145 85	29 58	383 33	732 94	244 31	488 63	4,814 14	4,814 14
Albion	2,316 66	57 94	133 84	2,125 38	708 46	1,416 92	796 91	1,285 54
Bloomfield	.....	.....	.....	.....	.....	.....	4,964 93	6,381 85
Albion	.....	.....	.....	.....	.....	.....	2,482 13	2,482 13
Albion	\$102,923 40	\$2,568 26	\$7,104 18	\$93,250 86	\$31,083 60	\$62,167 26	\$83,661 99	\$147,829 25

* City of Geneva erected January 1, 1898, from town of Geneva.

ORANGE COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Blooming Grove.....	\$520 01	\$10 40	\$16 68	\$492 83	\$164 32	\$328 51	\$3,469 06	\$3,797 57
Beaumont.....	5,842 08	116 85	6 25	5,718 98	1,906 34	3,812 64	8,126 34	6,938 98
Berkeley.....	420 00	8 40	.....	411 60	137 21	274 39	4,187 39	4,461 78
Beaumont.....	2,560 00	45 00	133 34	2,071 66	690 55	1,381 11	690 55	2,071 66
Deer Park.....	59,416 60	1,188 35	2,958 35	55,269 90	18,423 32	36,846 57	8,006 45	44,853 13
Deer Park.....	19,685 05	393 70	1,466 67	17,824 68	5,941 55	11,883 13	6,818 40	18,698 53
Deer Park.....	383 84	7 66	91 67	284 01	84 67	199 34	1,008 83	1,198 17
Highland.....	1,891 60	37 83	8 34	1,845 52	615 17	1,230 35	2,384 59	2,599 84
Highland.....	15,034 99	300 70	841 66	13,892 63	4,630 88	9,261 75	2,240 68	11,502 45
Highland.....	83,094 25	1,681 87	7,414 06	74,018 92	24,672 77	49,346 15	12,377 32	61,723 87
Highland.....	1,150 01	23 00	33 83	1,093 18	384 54	708 64	2,320 92	2,499 54
Highland.....	3,883 37	67 77	54 20	3,761 40	1,088 91	2,672 49	2,662 28	5,333 77
Highland.....	11,845 33	226 91	875 01	10,743 91	3,593 21	7,150 70	5,895 20	13,046 87
Highland.....	1,800 00	36 00	.....	1,764 00	434 66	1,329 34	1,767 56	2,016 90
Highland.....	7,884 25	157 68	6,585 75	2,318 59	637 16	1,681 43	6,583 35	11,219 51
Highland.....	173,452 69	8,460 06	9,120 71	160,862 92	53,920 55	107,241 87	84,421 37	141,663 24
Highland.....	6,575 01	137 50	2,139 72	4,435 29	1,411 79	3,023 50	4,519 89	8,543 34
Highland.....	1,868 67	77 83	1,138 66	712 68	870 89	1,141 79	5,022 96	6,164 74
Highland.....	2,866 63	77 83	1,083 33	2,707 02	803 83	1,903 19	8,828 63	9,731 88
Highland.....	15,212 63	313 26	1,068 35	13,934 02	4,044 96	9,289 06	9,420 92	18,710 88
Highland.....	200 00	4 00	.....	196 00	65 83	130 17	2,271 91	2,467 91
Highland.....	2,023 35	40 46	116 67	1,866 22	632 07	1,234 15	2,127 55	3,361 70
Total.....	\$417,803 89	\$8,866 07	\$24,524 43	\$362,922 89	\$127,640 96	\$235,281 93	\$126,615 76	\$361,897 69

ORLEANS COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1890, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Albion	\$12,982 90	\$389 49	\$125 00	\$12,468 41	\$4,156 13	\$8,312 28	\$8,412 00	\$17,724 28
Barre
Carlton
Clarendon
Gaince
Kendall
Murray
Ridgeway
Shelby
Yates
Total	\$38,544 30	\$1,106 83	\$1,187 51	\$34,651 86	\$11,517 12	\$23,034 24	\$45,196 74	\$68,230 98

OSWEGO COUNTY.

TABLE

ing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of t revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
l.....	\$1,026 67	\$20 53	\$66 67	\$939 47	\$313 15	\$326 32	\$1,370 20	\$1,996 52
y.....	750 00	15 00	.....	735 00	244 99	490 01	570 54	1,060 55
on.....	.....	.....	.....	.....	.....	.....	450 04	450 04
anta.....	4,061 67	80 03	399 99	3,621 65	1,178 89	2,347 76	1,289 75	2,637 51
y.....	9,533 32	190 66	483 34	8,859 32	2,953 11	5,906 21	5,176 78	11,082 94
bal.....	16 67	38	.....	16 34	5 44	10 90	2,935 04	2,945 94
lge.....	4,193 34	83 87	249 99	3,859 48	1,286 49	2,572 99	2,383 09	4,956 08
o.....	4,638 35	92 77	519 98	3,995 60	1,331 87	2,663 73	3,981 85	6,595 58
laven.....	100 00	2 00	.....	98 00	32 67	65 33	1,927 60	1,992 93
l.....	.....	.....	.....	.....	.....	.....	1,088 28	1,088 28
o city.....	189,915 06	2,798 31	8,029 01	129,087 74	43,029 24	86,058 50	27,881 14	113,939 64
o.....	1,983 84	39 67	404 17	1,539 50	513 17	1,026 33	9,194 04	4,220 37
no.....	225 00	4 50	.....	220 50	78 51	1,426 03	1,426 03	1,573 02
l.....	1,891 67	37 84	.....	1,857 15	182 38	1,224 77	1,143 37	2,368 14
ld.....	600 00	12 00	16 68	579 66	193 23	386 44	654 44	1,040 88
nd.....	6,423 35	128 46	8 34	5,928 21	1,976 07	3,952 14	5,183 94	9,186 08
Creek.....	2,623 76	52 57	396 68	2,472 08	824 00	1,648 03	2,530 71	4,178 74
pped.....	5,080 84	101 62	531 23	4,447 99	1,462 67	2,985 32	3,958 15	6,923 47
Y.....	16,195 42	323 91	1,983 34	13,888 17	4,629 40	9,258 77	2,678 15	2,678 15
Monroe.....	.....	.....	.....	.....	.....	.....	8,295 59	17,554 36
stown.....	1,000 00	20 00	.....	980 00	326 66	653 34	657 70	1,697 64
tal.....	\$200,203 46	\$4,004 07	\$13,192 58	\$183,005 81	\$61,001 93	\$122,003 88	\$79,680 68	\$201,684 56

OTSEGO COUNTY.

TABLE

is total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to locality for four years ending April 30, 1900.
.....	\$1,233 33	\$37 00	\$116 67	\$1,079 66	\$359 00	\$719 76	\$2,136 54	\$2,556 30
.....	200 00	6 00	8 34	185 66	61 89	123 77	2,897 36	3,021 13
.....	1,958 35	58 75	183 33	1,716 27	573 10	1,144 17	2,609 42	3,763 59
.....	.....	.....	.....	.....	.....	.....	674 18	674 18
.....	2,376 87	71 30	275 00	2,030 37	676 79	1,353 58	2,832 29	4,185 87
.....	1,674 19	50 22	333 33	1,290 64	430 22	860 42	1,539 81	2,400 24
.....	1,499 60	44 99	116 66	1,337 95	445 98	891 97	2,321 75	3,213 72
.....	1,800 01	24 00	.....	1,776 01	258 68	517 35	2,275 21	2,792 56
.....	2,023 85	60 70	308 33	1,654 32	555 45	1,098 87	2,673 28	3,772 35
.....	1,826 68	48 80	18 87	1,561 21	520 40	1,040 81	2,603 15	4,143 79
.....	2,051 66	61 55	38 33	1,956 78	652 36	1,304 42	2,532 27	3,837 99
.....	1,204 17	36 12	4 17	1,163 88	397 66	775 92	2,150 59	2,926 51
.....	316 47	9 50	.....	307 17	102 40	204 77	2,016 48	2,221 35
.....	29,618 96	898 55	1,899 99	26,820 82	8,912 37	17,908 45	8,048 43	25,956 99
.....	13,769 18	413 08	756 25	12,599 86	4,199 84	8,399 01	2,448 71	16,047 57
.....	786 67	32 00	108 35	655 34	211 79	443 55	1,384 01	1,827 56
.....	391 67	11 75	.....	379 92	228 65	151 27	1,453 51	1,707 10
.....	9,430 09	282 90	1,777 12	7,370 04	2,468 65	4,901 39	3,117 10	8,030 48
.....	1,000 00	30 00	.....	1,070 00	323 84	746 16	2,277 60	3,324 26
.....	1,618 84	48 55	8 34	1,561 45	520 49	1,040 97	2,891 62	4,034 99
.....	5,026 67	90 80	58 33	2,877 54	939 13	1,938 41	3,185 28	5,103 64
.....	400 00	12 00	.....	388 00	129 32	258 68	1,535 73	1,943 73
.....	2,568 84	77 05	100 01	2,391 28	797 08	1,594 20	2,654 79	4,248 99
.....	\$60,003 97	\$2,400 11	\$6,104 20	\$71,409 66	\$23,533 22	\$47,866 44	\$65,538 92	\$112,205 36

PUTNAM COUNTY.

TABLE

showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Carmel	\$4,990 01	\$149 70	\$108 33	\$4,731 98	\$1,577 33	\$3,154 65	\$3,247 86	\$2,402 51
Kent	208 34	6 25	.....	202 09	67 36	134 73	1,481 11	1,615 84
Patterson	1,620 00	48 60	.....	1,571 40	523 80	1,047 60	3,031 65	4,079 25
Phillipstown	11,720 02	351 90	679 18	10,689 94	3,566 31	7,123 63	5,596 69	12,720 32
Putnam Valley	100 00	3 00	.....	97 00	32 33	64 67	1,152 83	1,217 50
South East	6,179 16	185 38	302 09	5,691 69	1,867 23	3,794 46	5,678 47	9,473 93
Total	\$24,827 53	\$744 83	\$1,080 60	\$22,003 10	\$7,661 36	\$15,328 74	\$23,188 61	\$38,517 35

QUEENS COUNTY.

TABLE

ceived, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900.

	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
OWNS.								
.....	\$1,203,011 53	\$24,042 92	\$104,560 89	\$1,076,407 79	\$358,802 59	\$717,605 20	\$272,202 02	\$989,807 22

RENSSELAER COUNTY.

TABLE

wing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
lin	\$575 00	\$5 75	\$66 67	\$502 58	\$167 53	\$335 05	\$1,044 05	\$1,379 10
newick	2,766 67	27 66	66 67	2,672 34	890 79	1,781 55	7,051 53	8,833 09
t Greenbush	1,926 69	19 27	116 87	1,790 75	596 92	1,193 82	4,195 33	5,389 08
fton	210 00	2 10	8 34	199 56	66 52	133 04	668 34	861 38
ick	35,301 70	253 01	1,383 38	33,565 31	11,188 44	22,376 87	13,246 70	35,623 57
ainburgh	65,094 92	650 94	5,354 09	59,089 89	19,698 63	39,393 26	17,782 93	57,176 19
san	4,196 67	41 97	1,775 01	3,979 69	1,324 56	2,655 13	1,860 17	4,513 80
th Greenbush	8,954 18	89 54	704 17	8,160 47	2,720 16	5,440 31	5,246 49	10,686 80
raburgh	1,060 00	10 60	.....	1,049 40	349 80	699 60	1,211 07	1,910 87
stown	2,182 51	21 83	141 68	1,999 20	668 40	1,332 80	6,988 70	8,321 50
stenhill	2,550 00	5 50	150 01	484 49	164 83	329 66	1,222 11	1,551 77
selear city *	50,543 32	505 43	1,990 00	48,237 90	16,079 90	32,158 00	8,524 49	40,682 49
i Lake	5,921 68	59 22	650 00	4,891 46	1,440 48	2,880 98	2,023 76	4,904 74
ightlook	7,458 95	74 88	275 00	7,158 47	2,379 49	4,788 98	5,478 73	10,277 71
black	5,996 00	59 95	250 00	5,685 05	1,885 02	3,799 03	8,737 55	12,537 58
hentown	1,128 34	11 28	1,117 06	1,117 06	372 35	744 71	1,138 58	1,883 29
y city	604,556 06	6,046 57	32,745 83	566,041 66	188,867 21	377,174 45	129,913 87	507,288 32

RICHMOND COUNTY.

TABLE

Amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of profit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1897.

TABLE

ROCKLAND COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900	County treasurer's fees for four years ending April 30, 1900	Rebates paid on surrendered certificates for four years ending April 30, 1900	Net revenue for four years ending April 30, 1900	State's share of net revenue for four years ending April 30, 1900	Localities' share of net revenue for four years ending April 30, 1900	Benefit to localities by diminished State tax for four years ending April 30, 1900	Total benefit to each locality for four years ending April 30, 1900
Clarkstown.....	\$18,821 69	\$354 65	\$1,416 64	\$15,840 40	\$5,613 46	\$11,226 94	\$9,048 90	\$20,275 84
Haverstraw	45,821 28	1,374 64	1,600 00	42,846 64	14,282 22	28,564 42	8,875 44	37,439 86
Orange town	42,570 46	1,277 12	2,239 59	39,053 75	13,017 91	26,035 84	16,900 72	42,936 56
Ramapo.....	7,390 84	221 73	53 33	7,110 78	2,370 26	4,740 52	9,579 85	14,319 87
Stony Point	9,513 35	286 29	999 98	8,237 08	2,752 36	5,504 72	3,219 17	8,723 89
Total	\$124,147 62	\$3,724 43	\$6,314 54	\$114,108 65	\$38,036 21	\$76,072 41	\$47,823 68	\$123,896 02

ST. LAWRENCE COUNTY.

TABLE

g the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Albion	\$4,947 50	\$98 95	\$50 00	\$4,798 55	\$1,599 53	\$3,199 03	\$2,471 86	\$2,670 89
Albion	10,630 00	212 59	828 84	9,589 07	3,106 36	6,382 71	8,551 67	14,944 83
Albion	1,613 86	33 27	150 00	2,288 63	76 23	1,512 45	588 48	740 93
Albion	2,405 00	48 10	150 00	2,356 90	477 03	954 08	1,770 93	2,724 99
Albion	200 00	4 00	150 00	2,356 90	755 34	1,571 26	1,801 50	3,473 76
Albion	400 00	8 00	150 00	2,356 90	755 34	1,571 26	1,801 50	3,473 76
Albion	1,640 87	32 82	150 00	2,356 90	755 34	1,571 26	1,801 50	3,473 76
Albion	2,363 86	47 26	150 00	2,356 90	755 34	1,571 26	1,801 50	3,473 76
Albion	1,348 63	26 94	150 00	2,356 90	755 34	1,571 26	1,801 50	3,473 76
Albion	8,784 80	175 66	383 42	8,293 40	2,741 17	5,492 23	6,993 73	12,487 01
Albion	737 50	14 75	116 11	666 64	253 72	404 42	1,187 10	1,592 95
Albion	775 00	15 50	116 11	666 64	253 72	404 42	1,187 10	1,592 95
Albion	600 01	12 00	58 33	529 68	176 66	353 12	2,323 17	2,676 19
Albion	600 00	13 00	58 33	529 68	176 66	353 12	2,323 17	2,676 19
Albion	1,500 00	24 00	58 33	1,467 67	392 00	1,075 67	1,479 71	2,404 87
Albion	1,795 23	25 85	58 33	1,681 05	392 00	1,289 05	1,681 05	2,970 10
Albion	2,641 67	52 84	166 67	2,422 16	807 89	1,614 27	2,021 04	3,635 67
Albion	2,335 01	46 70	333 34	1,954 97	651 65	1,303 32	2,074 56	3,377 88
Albion	441 67	8 83	58 33	432 84	144 27	288 57	1,845 19	2,133 76
Albion	55,415 04	1,108 25	4,387 38	49,917 43	10,630 14	39,287 29	10,233 64	49,520 93
Albion	1,591 66	31 84	116 66	1,443 16	481 06	962 10	3,783 82	4,745 92
Albion	1,126 67	22 53	102 76	1,001 38	333 78	667 60	1,537 75	2,205 35
Albion	400 00	8 00	58 33	392 00	130 67	261 33	1,347 07	1,608 40
Albion	1,467 82	229 76	953 13	10,300 03	3,533 34	6,766 69	11,771 81	18,041 50
Albion	1,683 84	81 84	1,567 84	522 61	3,045 23	2,182 61	1,071 19	2,116 42
Albion	629 01	12 40	16 67	590 94	196 97	393 97	1,592 66	1,986 63
Albion	400 00	41 00	216 67	1,892 33	630 77	1,261 56	2,991 71	3,904 56
Albion	\$120,111 54	\$2,402 22	\$6,387 61	\$109,321 71	\$36,440 56	\$72,881 15	\$97,166 03	\$170,047 18

SCHENECTADY COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by localities' State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Duanesburgh.....	\$2,525 02	\$50 49	\$98 34	\$2,376 19	\$792 06	\$1,584 13	\$3,773 40	\$5,358 53
Glenville.....	.....	.....	.....	.....	.....	.....	5,837 20	5,837 20
Niakayuna.....	800 00	16 00	.....	784 00	261 32	522 68	1,520 47	2,043 15
Princeton.....	.....	.....	.....	.....	.....	.....	1,083 99	1,083 99
Rotterdam.....	17,680 08	353 60	1,892 02	15,434 46	5,144 83	10,289 63	6,887 14	16,676 77
Schenectady city	185,535 11	8,710 70	9,759 03	172,065 38	57,355 13	114,710 25	32,648 74	147,358 99
Total	\$206,540 21	\$94,130 79	\$11,749 39	\$190,660 03	\$63,553 34	\$127,106 69	\$51,259 91	\$178,366 63

SCHUYLER COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certifi- cates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share for net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Catherine.....
Cayuta.....
Dix.....
Hector.....
Montour.....
Orange.....
Reading.....
Tyone.....
Total.....	\$23,728 28	\$711 79	\$2,597 93	\$20,416 56	\$4,805 53	\$13,611 03	\$19,898 97	\$33,310 00

SENECA COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Covert.....	\$1,436 68	\$43 10	\$175 01	\$1,218 57	\$406 19	\$812 38	\$2,765 92	\$4,008 30
Fayette.....	3,966 67	119 00	433 36	3,414 31	1,138 11	2,276 20	5,002 55	7,278 75
Junius.....	350 00	10 50	.....	339 50	113 16	226 34	2,492 96	2,719 30
Lodi.....	.....	.....	.....	.....	.....	.....	8,255 82	8,255 82
Ovid.....	5,645 02	169 35	491 67	4,984 01	1,661 34	3,322 67	8,613 72	6,986 39
Romulus.....	1,808 34	54 25	.....	1,754 09	584 69	1,169 40	3,817 96	4,987 36
Seneca Falls.....	28,080 00	841 80	1,474 98	25,743 22	8,581 08	17,162 14	10,183 20	27,345 34
Tyre.....	.....	.....	.....	.....	.....	.....	3,828 28	3,828 28
Varick.....	1,408 33	42 25	275 02	1,091 06	363 68	727 38	2,465 26	3,192 64
Waterloo.....	16,163 35	484 90	766 66	14,911 79	4,970 60	9,941 19	5,945 10	15,886 29
Total	\$58,838 40	\$1,765 15	\$3,616 70	\$53,456 55	\$17,818 85	\$35,637 70	\$44,400 77	\$80,038 47

STEUBEN COUNTY.

TABLE

ring the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
son.....	\$8,655 84	\$173 11	\$25 00	\$8,457 73	\$2,819 25	\$5,638 48	\$2,338 58	\$7,977 31
sa.....	620 27	12 41	.....	607 86	202 62	405 24	2,829 00	8,234 24
ford.....	24,616 66	492 34	1,499 96	22,624 33	7,541 45	15,082 88	10,325 09	25,307 97
ron.....	100 00	2 00	.....	98 00	32 67	65 33	918 99	984 32
phall.....	75 00	.....	.....	75 00	.....	.....	1,613 09	1,613 09
steo.....	5,227 83	104 56	372 92	4,750 45	1,593 48	3,156 97	2,002 97	2,051 97
a.....	.....	.....	.....	.....	.....	.....	3,076 44	6,243 41
cton.....	4,194 20	83 88	329 17	3,781 15	1,260 38	2,520 77	1,097 50	1,097 50
ing city.....	49,854 95	997 10	1,345 82	47,513 03	15,837 34	31,674 69	9,609 60	41,284 29
ing.....	3,293 86	65 87	516 25	2,711 27	903 76	1,807 51	2,190 47	3,997 88
ville.....	1,100 01	22 00	91 67	988 34	323 76	665 58	2,541 73	3,199 80
n.....	1,900 00	38 00	.....	1,862 00	620 66	1,241 34	2,680 59	3,921 83
ont.....	.....	.....	.....	.....	.....	.....	1,177 91	1,177 91
nwood.....	.....	.....	.....	.....	.....	.....	1,105 25	1,105 25
sville.....	.....	.....	.....	.....	.....	.....	1,665 33	1,665 33
by.....	.....	.....	.....	.....	.....	.....	1,127 28	1,127 28
ellaville city.....	75,841 10	1,696 32	3,479 11	70,355 17	23,451 72	46,903 45	10,765 38	57,668 78
ellaville.....	1,925 00	38 50	83 33	1,803 17	601 07	1,202 10	2,428 77	3,630 87
ard.....	475 02	9 51	100 00	365 51	121 83	243 68	1,858 16	2,131 84
ct.....	.....	.....	.....	.....	.....	.....	1,854 30	1,854 30
ct.....	994 16	19 39	9 17	965 10	321 70	643 40	2,253 19	1,996 59
taugh.....	1,715 01	34 39	100 00	1,590 72	526 96	1,063 76	2,969 75	1,996 59
ney.....	468 67	6 33	160 00	397 34	102 45	294 89	2,135 53	4,073 57
bone.....	495 65	9 91	58 13	427 61	142 54	285 07	1,566 72	2,840 42
acon.....	.....	.....	.....	.....	.....	.....	1,890 51	1,890 51
upsburgh.....	.....	.....	.....	.....	.....	.....	1,890 51	1,890 51
arors.....	175 00	3 90	60 00	121 10	40 50	81 00	1,508 89	1,508 89
na.....	4,825 86	96 32	433 24	4,336 30	1,464 67	2,871 63	1,267 43	1,348 43
land.....	7,893 52	197 83	637 51	7,097 18	2,365 72	4,731 44	3,336 20	7,377 32
ne.....	1,435 26	28 66	316 66	1,088 03	362 68	725 35	931 93	8,066 64
t Union.....	391 67	7 53	.....	383 84	127 65	256 89	934 65	1,677 28
eler.....	.....	.....	.....	.....	.....	.....	1,763 78	1,190 74
dhull.....	50 00	1 00	.....	49 00	16 33	32 67	1,676 19	1,763 78
Total.....	\$95,919 26	\$3,918 38	\$9,598 07	\$182,402 81	\$60,800 93	\$121,601 88	\$90,625 11	\$212,226 99

SUFFOLK COUNTY.

TABLE

total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, or the Liquor Tax Law.

TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share for net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
.....	\$27,929 57	\$637 89	\$2,518 95	\$24,575 02	\$8,191 68	\$16,383 34	\$3,992 40	\$25,375 74
.....	39,504 63	1,195 19	6,684 12	31,627 32	10,542 44	21,084 88	22,469 04	43,553 92
.....	19,183 34	574 10	.....	17,465 97	5,814 98	11,650 98	3,094 18	14,745 16
.....	24,358 59	795 78	3,132 75	20,508 41	6,834 97	13,673 44	12,306 89	25,980 33
.....	6,438 34	188 16	8,10 97	6,778 54	2,016 17	4,762 37	20,099 92	33,873 98
.....	1,550 01	49 50	724 97	4,400 94	1,239 52	3,161 42	3,374 53	11,602 12
.....	4,580 01	137 40	1,891 63	18,384 74	6,111 89	12,272 85	4,223 27	16,496 12
.....	20,799 13	622 78	1,260 88	15,484 94	5,144 88	10,340 06	17,645 86	27,985 92
.....	17,311 06	516 34	.....	.....	.....	.....	13,586 65	23,897 61
.....	\$162,091 22	\$4,862 74	\$17,314 85	\$194,913 63	\$46,637 89	\$93,275 74	\$114,703 15	\$207,978 89

SULLIVAN COUNTY.

TABLE

ing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Albion.....	\$4,787 91	\$203 64	\$763 67	\$5,220 60	\$1,940 20	\$3,880 40	\$1,688 69	\$1,688 69
Albion.....	2,908 33	87 25	106 34	2,712 74	904 24	1,808 50	883 62	4,764 02
Albion.....	5,310 00	159 30	650 02	4,500 68	1,500 23	3,000 45	1,004 22	2,812 72
Albion.....	6,770 86	203 13	940 85	5,626 88	1,875 63	2,751 25	880 63	3,881 08
Albion.....	41 67	1 25	.....	40 42	13 47	26 95	1,373 81	5,125 06
Albion.....	4,911 65	147 35	308 34	4,455 96	1,485 32	2,970 64	203 00	229 95
Albion.....	2,843 30	85 36	824 99	1,933 01	644 33	1,288 68	1,004 25	3,974 89
Albion.....	8,392 52	251 78	829 18	7,311 56	2,437 19	4,874 37	571 79	1,860 47
Albion.....	833 33	25 00	25 00	783 33	261 12	522 21	2,443 57	7,317 94
Albion.....	4,896 34	146 95	50 02	4,701 37	1,567 12	3,134 25	792 83	1,315 03
Albion.....	2,025 04	60 75	125 01	1,839 28	613 10	1,226 18	2,309 26	5,443 51
Albion.....	5,386 67	161 60	250 01	4,975 06	1,658 85	3,316 21	549 09	1,775 27
Albion.....	7,510 86	225 32	529 15	6,756 39	2,252 13	4,504 26	1,098 39	4,415 10
Albion.....	1,812 50	54 37	70 83	1,687 30	562 44	1,124 86	2,187 43	6,691 68
Albion.....	.....	.....	.....	.....	.....	.....	608 04	1,732 90
Albion.....	\$60,432 98	\$1,812 99	\$5,475 41	\$53,144 68	\$17,714 87	\$35,429 71	\$17,598 60	\$53,028 31

TIoga County.

TABLE

owing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Arton.....	\$23,218 34	\$896 55	\$2,289 57	\$20,232 22	\$6,744 08	\$13,488 14	\$7,593 73	\$21,081 87
Baskin.....	31 66	45	.....	30 71	10 24	.....	1,247 90	1,247 90
Endor.....	200 00	6 00	.....	194 00	64 67	20 47	3,767 44	3,767 91
Mark Valley.....	816 67	24 50	.....	775 50	258 51	129 33	2,419 52	2,548 85
Chols.....	34,226 68	1,026 80	16 67	29,149 87	9,716 62	516 99	7,854 76	3,171 75
Wego.....	325 00	9 75	4,050 01	315 25	105 07	19,433 25	14,060 69	33,493 94
Whford.....	933 33	28 00	58 33	847 00	282 34	210 18	1,014 61	1,224 79
Wuer.....	1,800 00	54 00	141 69	1,604 31	534 76	1,069 55	2,303 79	2,868 45
Wga.....	.....	.....	.....	.....	.....	.....	3,768 45	4,828 00
Total.....	\$61,551 68	\$1,846 55	\$6,556 27	\$53,148 66	\$17,716 29	\$35,432 37	\$38,820 89	\$74,253 46

TOMPKINS COUNTY.

TABLE

ing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Line	\$2,035 98
City	\$1,183 53	\$23 67	\$58 34	\$1,101 32	\$367 11	\$734 21	5,725 19	1,015 75
.....	1,463 92	6,450 40
.....	1,463 92	1,463 92
.....	18,248 91	6,725 82
.....	2,155 11	60,718 93
.....	4,939 19	2,598 78
.....	2,039 88	6,526 08
.....	414 75	2,474 63
.....	4,467 25	6,607 37
Total	\$60,804 76	\$1,616 09	\$6,853 37	\$72,335 40	\$24,111 80	\$48,223 60	\$47,502 89	\$95,725 99

ULSTER COUNTY.

TABLE

showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896 and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Albany.....	\$300 00	96 00	841 68	\$252 32	864 11	8168 21	\$158 78	\$924 99
Albany.....	6,930 00	138 60	449 98	6,341 41	2,413 80	4,227 61	8,798 99	10,028 60
Albany.....	2,218 33	44 87	150 00	2,023 96	674 66	1,349 30	2,175 72	3,525 92
Albany.....	.....	.....	.....	.....	.....	.....	213 58	313 58
Albany.....	3,118 66	62 34	7,049 89	3,054 32	1,019 12	2,035 22	1,390 82	3,427 15
Albany.....	174,575 91	3,491 50	164,083 67	164,083 67	54,677 90	109,405 77	28,921 66	138,327 43
Albany.....	1,638 00	32 70	.....	1,605 30	534 11	1,068 19	1,10 88	1,179 07
Albany.....	3,165 00	63 80	175 00	2,992 70	975 58	1,991 14	2,744 32	4,065 46
Albany.....	2,775 00	55 50	116 87	2,662 83	867 60	1,795 23	4,075 08	5,870 31
Albany.....	3,611 67	72 23	16 86	3,522 76	1,174 26	2,348 50	3,049 23	5,397 73
Albany.....	2,191 66	43 81	8 84	2,139 50	713 17	1,426 33	3,247 72	4,674 05
Albany.....	.....	.....	.....	.....	.....	.....	1,428 89	1,428 89
Albany.....	1,353 85	26 67	8 84	1,298 34	432 78	865 56	2,338 62	2,433 62
Albany.....	25,291 66	505 83	1,654 16	23,131 69	7,710 55	15,421 14	2,782 03	3,647 99
Albany.....	34,340 00	686 79	1,899 99	31,753 22	10,684 61	21,167 81	8,571 00	14,962 14
Albany.....	8,012 49	160 26	1,358 31	6,493 92	2,161 63	4,329 29	9,319 89	30,487 40
Albany.....	.....	.....	.....	.....	.....	.....	1,661 80	5,991 09
Albany.....	13,788 33	275 77	1,108 84	12,404 22	4,134 75	8,269 47	2,767 84	2,767 84
Albany.....	22,510 02	450 20	1,112 51	20,947 31	6,982 43	13,964 88	2,863 83	11,153 80
Albany.....	563 38	11 66	.....	571 67	190 56	381 11	4,875 67	18,940 56
Total.....	\$308,377 60	\$6,127 56	\$15,149 90	\$286,100 14	\$95,033 98	\$190,066 76	\$84,573 98	\$274,640 74

WARREN COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1894, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Bolton	\$2,350 07	\$100 50	\$1,249 93	\$1,809 64	\$633 21	\$1,286 43	\$1,402 56	\$2,688 99
Childwell	3,676 70	110 30	1,174 94	2,391 44	797 14	1,594 30	1,793 69	3,387 99
Chester	2,944 99	88 35	1,180 78	1,725 86	575 29	1,150 57	877 96	2,028 53
Hague	485 01	14 35	58 53	412 13	137 38	274 75	598 81	873 66
Horicon	2,350 00	70 50	608 53	1,671 17	557 06	1,114 11	410 09	1,524 20
Johnsburg	4,092 51	122 78	141 67	3,828 06	1,278 02	2,552 04	1,077 37	3,629 41
Luzaerne	1,316 67	39 50	208 33	1,068 84	356 28	712 50	546 71	1,259 27
Queensbury	75,991 69	2,279 75	8,508 33	70,203 61	23,401 20	46,802 41	14,336 83	61,339 24
Stony Creek	808 84	24 25	124 99	659 10	219 70	439 40	283 82	703 22
Thurman	450 00	13 50	.....	436 50	145 49	291 01	288 72	579 73
Warrensburgh	5,144 69	151 34	416 66	4,573 59	1,524 53	3,049 06	1,147 65	4,196 71
Total	\$100,610 57	\$3,018 32	\$8,722 31	\$88,869 91	\$29,623 30	\$59,246 64	\$22,944 21	\$82,190 85

WASHINGTON COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896 and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Argyle.....	\$3,782 50	\$113 47	883 33	\$3,585 70	\$1,195 23	\$2,390 47	\$3,441 51	\$3,441 51
Cambridge.....	1,098 60	32 00	291 66	743 03	247 67	495 36	3,420 06	5,810 53
Dresden.....	1,775 00	53 25	91 67	1,630 08	513 35	1,086 73	4,078 94	5,165 67
Easton.....	2,441 68	73 25	370 92	1,997 61	665 89	1,331 72	2,200 44	3,532 16
Fort Ann.....	21,885 80	656 57	924 98	20,304 14	6,768 01	13,536 13	5,444 90	18,981 09
Fort Edward.....	17,070 86	512 13	811 66	15,717 07	5,239 02	10,478 05	5,316 26	15,794 31
Granville.....	8,733 36	262 00	460 42	8,010 94	2,670 82	5,340 12	5,731 22	11,071 34
Greenwich.....	4,058 34	121 75	183 33	3,753 26	1,251 09	2,502 17	3,913 53	3,913 53
Hartford.....	850 00	10 50	.....	839 50	113 17	226 33	2,937 12	2,465 45
Hebron.....	.....	.....	.....	.....	.....	.....	2,937 12	2,937 12
Jackson.....	.....	359 11	1,231 27	10,380 05	3,460 02	6,920 03	2,111 81	2,111 81
Kingbury.....	11,970 43	.....	.....	.....	.....	.....	5,772 87	12,992 40
Pittsford.....	.....	177 94	231 25	5,522 16	1,840 72	3,681 44	704 67	704 67
Salmon.....	5,931 85	166 75	125 01	5,266 58	1,735 82	3,531 06	4,082 40	7,763 84
White Creek.....	16,271 68	488 15	558 34	15,225 19	5,075 06	10,150 13	3,449 78	6,960 84
Whitehall.....	.....	.....	.....	.....	.....	.....	4,073 99	14,226 12
Total.....	\$100,895 92	\$5,026 87	\$5,393 74	\$92,475 31	\$30,925 10	\$61,650 21	\$56,273 88	\$117,924 09

WYOMING COUNTY.

TABLE

ing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Albany	\$2,033 34	\$61 00	\$104 16	\$1,868 18	\$322 73	\$1,245 45	\$2,624 56	\$3,870 01
Albany	10,345 84	310 37	750 00	9,285 47	3,095 16	6,190 31	4,135 37	10,325 68
Albany	2,425 00	72 75	350 00	2,002 25	667 41	1,334 84	2,380 89	3,715 73
Albany	1,366 67	41 60	166 67	1,178 40	392 80	785 60	4,392 61	5,178 21
Albany	810 00	24 30	.....	785 70	281 91	.....	1,763 55	1,763 55
Albany	4,061 67	148 85	50 00	4,762 82	1,587 61	523 79	1,370 51	1,894 80
Albany	1,383 34	41 50	.....	1,341 84	447 28	3,175 21	3,206 74	6,381 95
Albany	2,976 68	89 30	91 67	2,795 71	931 90	894 56	1,146 15	2,040 71
Albany	5 00	15	.....	4 85	1 62	1,863 81	2,578 77	4,442 58
Albany	.....	.....	.....	.....	.....	2,910 07	2,910 07	2,913 30
Albany	.....	.....	.....	.....	.....	1,332 90	1,332 90	1,332 90
Albany	753 33	22 60	58 33	673 40	224 13	.....	4,958 78	4,958 78
Albany	4,353 36	130 60	141 67	4,081 09	1,360 36	448 27	1,843 68	2,292 15
Albany	4,558 72	136 76	100 00	4,321 97	1,440 65	2,720 73	2,217 47	4,938 20
Albany	1,125 00	33 75	.....	1,091 25	383 75	2,881 32	6,055 37	8,986 68
Albany	.....	.....	.....	.....	.....	727 50	1,544 28	2,271 76
Albany	\$37,117 96	\$1,113 53	\$1,812 50	\$34,191 93	\$11,397 31	\$22,794 62	\$44,461 88	\$67,256 50

YATES COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	States' share for net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Barrington.....	.....	.....	.....	.....	.....	.....	\$1,592 72	\$1,592 72
Benton.....	.....	.....	.....	.....	.....	.....	4,277 59	4,277 59
Italy.....	.....	.....	.....	.....	.....	.....	1,028 10	1,028 10
Jerusalem.....	.....	.....	.....	.....	.....	.....	4,174 87	4,174 87
Middlesex.....	.....	.....	.....	.....	.....	.....	1,553 56	1,553 56
Milo.....	\$20,959 16	\$628 77	\$889 59	\$19,440 80	\$6,430 26	\$12,900 54	9,944 91	22,905 45
Pottor.....	1,285 00	38 55	75 00	1,171 45	390 48	780 97	2,388 61	3,169 58
Starkey.....	1,757 09	52 71	125 00	1,579 38	526 46	1,052 92	5,100 61	6,153 53
Torrey.....	810 00	24 30	.....	785 70	261 91	523 79	2,372 05	2,895 84
Total.....	\$24,811 25	\$744 33	\$1,089 59	\$22,977 33	\$7,659 11	\$15,318 22	\$32,333 02	\$47,651 24

STATE COMMISSIONER OF EXCISE.

TABLE

Amount collected by the State Commissioner of Excise, the rebates paid on surrendered certificates, and the net receipts for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

	Total amount received for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.
and cars.....	\$104,794 06	\$37,916 82	\$66,877 24	\$66,877 24
.....	12,617 17	.....	12,617 17	12,617 17
do.....	53,139 91	.....	53,139 91	53,139 91
.....	\$170,551 14	\$37,916 82	\$132,634 32	\$132,634 32

SUMMARY.

TABLE

wing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

COUNTIES.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share for net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
any	\$1,284,073 43	\$12,840 73	\$77,996 31	\$1,193,266 39	\$397,755 46	\$795,510 93	\$277,571 10	\$1,073,082 03
any	36,527 88	1,066 83	1,579 19	33,832 36	11,284 12	22,548 24	45,221 01	67,769 25
any	211,922 25	4,268 43	12,501 91	195,481 91	65,160 63	130,321 28	99,630 95	229,952 23
any	183,572 26	2,671 43	7,121 68	173,779 15	41,259 72	132,519 43	68,698 74	151,206 17
any	176,120 92	3,522 41	11,662 77	160,935 74	53,645 24	107,290 50	96,278 92	203,569 42
any	184,667 37	3,693 34	12,045 69	169,928 34	56,809 46	112,618 88	92,801 37	205,420 25
any	261,966 38	5,239 72	14,389 56	242,357 10	90,785 70	161,571 40	74,493 34	236,034 74
any	51,810 52	1,554 31	2,741 73	47,514 48	15,338 17	31,676 31	49,743 46	81,419 77
any	91,870 21	2,769 11	9,168 73	80,042 37	26,680 79	53,361 58	25,435 17	78,796 75
any	127,963 87	2,659 27	6,461 78	118,942 82	39,647 60	79,295 22	70,530 79	149,828 01
any	35,372 75	1,054 38	1,122 62	33,096 45	11,032 15	22,064 30	35,764 39	57,828 69
any	39,039 21	1,171 18	1,833 31	36,484 72	12,161 68	24,323 14	42,125 75	66,448 89
any	281,330 74	6,696 61	19,968 68	255,735 45	85,245 15	170,490 30	139,609 07	310,099 37
any	3,762,872 45	.....	361,167 11	3,401,705 34	1,133,901 77	2,267,803 57	868,718 90	3,136,522 47
any	48,437 56	1,453 13	6,179 03	41,805 41	13,935 14	27,870 27	28,460 47	56,330 74
any	49,096 57	1,472 89	4,723 28	42,890 42	14,296 80	28,593 62	30,558 57	59,152 19
any	127,154 10	2,543 08	7,795 80	116,815 22	38,938 41	77,876 81	40,624 99	118,501 80
any	66,229 70	1,986 88	3,020 78	61,222 04	20,407 35	40,814 69	67,711 34	108,526 63
any	71,682 46	2,150 48	10,345 74	59,186 24	19,728 75	39,457 49	40,192 00	79,649 49
any	11,718 34	351 55	1,149 96	10,216 81	3,405 61	6,811 20	6,569 95	13,381 15
any	153,317 95	3,166 35	11,843 76	143,307 84	47,769 89	95,538 66	62,906 99	158,445 55
any	152,792 43	3,055 84	9,770 77	139,965 82	46,655 27	93,310 55	94,866 81	188,177 36
any	9,537,882 83	.....	635,125 74	8,902,237 09	2,967,419 02	5,934,838 07	1,871,120 63	7,806,958 70
any	45,648 00	1,369 44	4,154 19	40,124 37	13,374 79	26,749 58	27,249 08	53,993 66
any	59,162 13	1,774 85	4,118 74	53,268 54	17,756 18	35,512 36	79,591 02	115,108 38
any	91,967 58	2,769 63	6,612 50	84,615 45	28,205 15	56,410 30	68,378 94	119,789 16
any	1,125,557 25	11,255 55	67,010 39	1,047,291 41	349,097 13	698,194 28	400,041 05	1,098,235 33
any	192,753 95	3,855 05	10,181 19	178,717 68	59,572 66	119,145 12	82,708 03	201,853 15
any	45,112 57	1,353 87	2,870 79	40,838 41	13,629 94	27,208 46	35,543 87	62,753 31
any	22,173,574 35	.....	1,094,612 61	21,078,961 74	7,026,329 53	14,052,631 16	7,348,471 93	21,401,113 09
any	367,914 49	7,358 28	24,555 08	335,996 13	111,969 88	223,998 75	223,998 75	335,998 81
any	556,910 41	11,138 20	29,049 55	516,722 66	172,240 90	344,481 76	185,321 12	530,802 88

Albany.....	1,029,740 08	10,297 89	97,697 63	921,755 16	807,251 73	614,503 43	288,758 43	902,261 86
Albany.....	102,938 40	2,668 36	7,104 18	83,260 86	81,068 40	62,167 26	85,661 90	147,829 25
Albany.....	417,808 30	8,856 07	26,524 43	383,922 89	127,640 96	255,281 82	125,615 76	380,897 60
Albany.....	36,844 30	1,105 28	1,187 51	34,551 36	11,517 12	23,034 24	45,194 74	68,230 98
Albany.....	200,808 46	4,004 07	13,188 53	183,005 81	41,011 93	122,093 88	70,680 68	201,684 58
Albany.....	80,027 87	2,400 11	6,104 30	71,480 46	22,833 22	17,646 74	65,538 92	112,205 36
Albany.....	24,827 53	744 38	1,069 40	22,888 10	7,563 26	15,325 74	23,198 61	34,517 25
Albany.....	1,203,611 53	24,043 92	104,660 82	1,076,407 79	833,863 59	717,465 90	272,202 02	930,807 22
Albany.....	477,531 18	7,975 30	43,787 52	426,963 28	243,085 12	487,376 86	210,634 40	714,711 22
Albany.....	174,284 86	7,267 79	24,533 29	152,723 48	144,241 16	288,452 82	100,258 91	388,741 23
Albany.....	124,147 62	2,724 43	6,311 54	114,108 45	38,086 21	76,072 44	47,623 58	123,694 02
Albany.....	120,111 64	2,402 22	8,881 61	109,321 71	36,440 86	72,881 16	97,166 03	170,041 18
Albany.....	238,765 22	7,012 95	28,530 38	19,221 89	63,740 63	121,451 26	75,763 63	207,244 89
Albany.....	206,640 21	4,180 79	11,749 39	190,660 08	63,553 24	127,106 69	51,259 94	178,866 63
Albany.....	30,938 94	917 81	2,941 66	28,784 47	8,911 50	17,872 97	34,046 12	51,869 09
Albany.....	22,728 28	711 79	2,097 88	20,416 56	6,805 53	13,611 08	19,686 97	33,310 00
Albany.....	58,658 40	1,765 16	5,016 70	53,456 55	17,818 85	35,637 70	44,400 77	60,088 47
Albany.....	186,919 26	3,918 38	9,996 07	182,402 81	60,800 93	121,601 88	90,635 11	213,226 99
Albany.....	162,091 22	4,862 74	17,314 85	139,913 63	46,637 89	93,275 74	114,703 15	175,986 60
Albany.....	60,423 98	1,846 55	5,475 41	53,144 86	17,714 87	35,429 71	35,820 89	74,253 46
Albany.....	61,551 68	1,846 55	5,475 41	53,144 86	17,714 87	35,429 71	35,820 89	74,253 46
Albany.....	80,804 76	1,616 09	6,853 27	72,835 40	24,111 80	48,223 60	47,502 39	95,725 99
Albany.....	306,877 60	6,127 56	15,149 90	285,100 14	95,033 88	190,066 76	84,578 98	274,640 74
Albany.....	100,610 57	3,018 32	8,732 31	88,869 94	28,623 30	59,246 64	22,944 21	89,190 85
Albany.....	100,895 92	3,026 87	8,393 74	92,475 81	30,825 10	61,650 21	56,273 88	117,924 09
Albany.....	68,281 61	2,048 44	4,773 92	61,460 25	20,486 75	40,973 50	75,949 30	116,922 80
Albany.....	840,566 35	16,811 33	49,389 27	777,865 75	259,121 93	518,243 82	445,316 91	983,560 73
Albany.....	37,117 96	1,113 53	1,812 50	34,191 93	11,397 21	22,794 62	44,461 88	67,256 50
Albany.....	24,811 25	744 38	1,089 59	22,977 38	7,659 11	15,318 22	82,333 02	47,651 24
Total counties.....	\$48,767,201 30	\$241,388 79	\$2,985,953 43	\$45,526,859 08	\$15,175,619 68	\$30,351,219 40	\$15,306,251 00	\$45,659,493 40
Commissioner of Excise.....	170,551 14		87,916 82	132,634 32	132,634 32			
Grand total.....	\$49,937,752 44	\$241,388 79	\$3,083,870 25	\$45,659,493 40	\$15,306,251 00	\$30,351,219 40	\$15,306,251 00	\$45,659,493 40

TABLE

Of the counties in the State of New York, showing the population, ratio of drinking places (saloons, hotels and clubs) to population, April 30, 1900.

COUNTY.	Population, census 1900.	Number of saloons to each 1,000 inhabitants.
Albany.....	165,571	4.09
Allegany.....	41,501	1.37
Broome.....	69,149	2.28
Cattaraugus.....	65,643	2.44
Cayuga.....	66,234	2.20
Chautauqua.....	88,314	1.79
Chemung.....	54,063	3.55
Chenango.....	36,568	1.78
Clinton.....	47,430	2.38
Columbia.....	43,211	3.84
Cortland.....	27,576	1.01
Delaware.....	46,413	1.23
Dutchess.....	81,670	3.50
Erie.....	433,686	4.64
Essex.....	30,707	2.28
Franklin.....	42,853	1.38
Fulton.....	42,842	2.92
Genesee.....	34,561	2.20
Greene.....	31,478	2.92
Hamilton.....	4,947	5.46
Herkimer.....	51,049	3.41
Jefferson.....	76,748	2.11
Kings.....	1,166,582	2.89
Lewis.....	27,427	2.88
Livingston.....	37,059	2.03
Madison.....	40,545	2.81
Monroe.....	217,854	2.98
Montgomery.....	47,488	4.02
Nassau.....	55,448	5.01
New York.....	2,050,600	3.96
Niagara.....	74,961	4.00
Oneida.....	132,800	3.65
Onondaga.....	168,735	3.66
Ontario.....	49,605	1.63
Orange.....	103,859	3.47
Orleans.....	30,164	1.79
Oswego.....	70,881	2.73
Otsego.....	48,939	2.08
Putnam.....	18,787	2.75
Queens.....	152,999	6.73
Rensselaer.....	121,697	3.34
Richmond.....	67,021	5.85
Rockland.....	38,298	4.88
St. Lawrence.....	89,083	1.74
Saratoga.....	61,089	3.63
Schenectady.....	46,852	4.14
Schoharie.....	26,854	2.20
Schuyler.....	15,811	1.52
Seneca.....	28,114	3.31
Steuben.....	82,822	2.50
Suffolk.....	77,582	3.04
Sullivan.....	32,306	4.05
Tioga.....	27,951	1.92
Tompkins.....	33,830	1.42
Ulster.....	88,422	3.52
Warren.....	29,943	3.17
Washington.....	45,624	3.23
Wayne.....	48,660	1.60
Westchester.....	183,375	4.02
Wyoming.....	30,413	2.37
Yates.....	20,318	1.53

COMPARATIVE TABLE

Showing the number of drinking places to each 1,000 of population for year ending April 30, 1896, based on population of census of 1892, and for year ending April 30, 1900, based on population of census of 1900.

BOROUGHES AND CITIES.	Population, census of 1892.	Number of drinking places to each 1,000 population April 30, 1896 (old law).	Population, census of 1900.	Number of drinking places to each 1,000 population, April 30, 1900 (new law).
Albany	97,120	7.06	94,151	4.17
Amsterdam	18,542	6.25	20,929	4.11
Auburn	24,737	6.18	30,345	3.39
Binghamton	34,514	4.84	39,647	2.90
Borough of Brooklyn	995,276	4.72	1,166,582	2.89
Boroughs of Manhattan and the Bronx	1,901,639	4.94	2,050,600	3.08
Borough of Queens	98,991	12.18	152,999	6.73
Borough of Richmond	53,452	10.15	67,021	5.85
Buffalo	278,727	8.67	352,387	4.40
Cohoes	23,234	8.99	23,910	4.47
Corning	10,025	6.68	11,061	3.34
Cortland	-----	-----	9,014	1.66
Dunkirk	10,040	7.27	11,616	3.96
Elmira	29,911	9.13	35,672	4.40
Geneva (a)	9,549	8.80	10,433	3.55
Gloversville	14,691	3.67	18,349	2.83
Hornellsville	11,898	7.23	11,918	4.20
Hudson	9,633	11.52	9,528	5.96
Ithaca	13,460	4.01	13,136	3.12
Jamestown	18,627	3.01	22,892	2.27
Johnstown (b)	9,352	3.63	10,130	2.86
Kingston	21,495	8.51	24,535	4.53
Little Falls (c)	9,834	7.02	10,381	4.62
Lockport	16,088	6.53	16,581	4.52
Middletown	11,612	6.63	14,522	3.30
Mt. Vernon	15,513	4.64	20,346	3.83
Newburgh	24,536	6.85	24,943	3.92
New Rochelle	9,990	7.21	14,720	4.21
Niagara Falls	12,638	11.87	19,457	5.91
North Tonawanda (d)	8,061	10.42	9,069	5.40
Ogdensburg	11,959	4.26	12,633	2.85
Olean	8,552	8.07	9,462	4.65
Oswego	21,966	6.92	22,199	4.50
Poughkeepsie	23,196	6.81	24,029	4.00
Rensselaer	7,462	9.11	7,466	4.95
Rochester	144,834	4.62	162,608	3.09
Rome	13,638	7.77	15,348	3.84
Schenectady	22,858	7.00	31,682	4.29
Syracuse	91,944	7.68	108,374	3.63
Troy	64,986	8.54	60,651	3.33
Utica	46,608	9.76	56,363	4.40
Watertown	16,982	3.59	21,696	2.53
Watervliet (e)	14,090	13.07	14,321	3.85

TABLE E

SHOWING THE RESULT OF CRIMINAL AND CIVIL ACTIONS OR PROCEED-
INGS BROUGHT IN THE ENFORCEMENT OF THE
LIQUOR TAX LAW.

COMPLAINTS FORWARDED TO DISTRICT ATTORNEYS.

The following is a detailed statement of the verified complaints forwarded by the State Department of Excise to the district attorneys of the counties of the State, respectively, under the provisions of section 37 of the Liquor Tax Law, during the four fiscal years ending September 30, 1900:

COUNTY.	Year ending September 30, 1897.	Year ending September 30, 1898.	Year ending September 30, 1899.	Year ending September 30, 1900.
Albany	6	1	23	34
Allegany	1	5	6	2
Broome	8		10	5
Cattaraugus		1		
Cayuga	5		2	1
Chautauqua	5	1		
Chemung	21	1	14	3
Chenango				4
Clinton	13	10	9	12
Columbia	4	2	2	
Cortland			25	5
Delaware	1	1	10	
Dutchess	4	30	9	2
Erie	54	25	21	29
Essex	1	3	1	
Franklin	2	5	2	10
Fulton	2	6	12	8
Genesee	3	3		
Greene	4	7	22	
Hamilton				3
Herkimer	11	3	5	1
Jefferson		2	3	
Kings	22	1	36	7
Lewis			2	
Livingston	4		5	
Madison				
Monroe	26	9	2	3
Montgomery		2	2	1
Nassau				
New York	87	24	77	41
Niagara	6	6	2	3
Oneida	10	13	12	8
Onondaga	30	10	36	12
Ontario	1	3	1	
Orange	12	5	13	12
Orleans		1	2	4
Oswego		1	4	4
Otsego		1		
Putnam		2	5	2
Queens	11	13	8	7
Rensselaer	8	24	29	52
Richmond				1
Rockland			1	2
St. Lawrence	2	11	4	8
Saratoga	2	6	15	5
Schenectady	7	3	4	
Schoharie			1	
Schuyler	1			
Seneca	1	5		
Steuben		5		5

REPORTS OF MAGISTRATES.

Magistrates holding preliminary examinations of persons charged with violations of the Liquor Tax Law report to the State Commissioner of Excise the names of all persons so examined who are held to await the action of the grand jury, as provided by section 35 of the Liquor Tax Law, as amended April 20, 1897. The following is a statement of the number of cases reported to this department from April 20, 1897, to September 30, 1900 :

COUNTY.	From April 20, 1897, to Sept. 30, 1897.	For year ending Sept. 30, 1898.	For year ending Sept. 30, 1899.	For year ending Sept. 30, 1900.
Albany	2	3	3	7
Allegany	1	3	2	.....
Broome	2	.....	2	.....
Cattaraugus .....	.....	.....	.....	1
Cayuga .....	.....	4	2	.....
Chautauque	2	3	7	6
Chemung .....	.....	.....	.....	3
Chenango .....	.....	.....	.....	.....
Clinton	7	1	5	9
Columbia	1	3	.....	1
Cortland .....	.....	.....	6	.....
Delaware .....	.....	4	3	.....
Dutchess	1	1	.....	1
Erie	4	3	.....	6
Essex	1	3	.....	1
Franklin .....	.....	.....	2	6
Fulton .....	.....	.....	3	1
Genesee .....	.....	.....	.....	.....
Greene .....	.....	5	1	.....
Hamilton .....	.....	.....	.....	.....
Herkimer .....	.....	1	.....	2
Jefferson .....	.....	.....	.....	1
Kings	5	13	.....	.....
Lewis .....	.....	1	1	1
Livingston .....	.....	.....	.....	.....
Madison	2	1	.....	1
Monroe .....	.....	1	.....	.....
Montgomery .....	.....	4	.....	.....
Nassau .....	.....	.....	1	1
New York	649	784	507	369
Niagara	5	.....	.....	3
Oneida	4	10	4	3
Onondaga	1	2	6	5
Ontario .....	.....	.....	5	6
Orange	1	.....	.....	9
Orleans .....	.....	2	.....	3
Oswego	2	.....	2	2
Otsego	2	1	1	2
Putnam	2	.....	2	1
Queens	5	30	27	5
Rensselaer	14	.....	5	12
Richmond .....	.....	14	2	.....
Rockland	1	1	.....	1
St. Lawrence	1	.....	1	3
Saratoga .....	.....	.....	.....	.....
Schenectady .....	.....	2	2	1
Schoharie .....	.....	1	4	7
Schuyler	2	.....	4	.....
Seneca	1	.....	7	.....

The following is a comparative and detailed statement of indictments found, indictments dismissed, trial in acquittals, and trials resulting in convictions for violations of the Liquor Tax Law, as reported by Clerks from May 1, 1896, to September 30, 1900:

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INDICTMENTS AND CONVICTIONS—(Continued).

COUNTY.	INDICTMENTS FILED.				INDICTMENTS DISMISSED.			
	May 1, 1896, to Sep- tember 30, 1896.	Year end- ing Sep- tember 30, 1897.	Year end- ing Sep- tember 30, 1898.	Year end- ing Sep- tember 30, 1899.	May 1, 1896, to Sep- tember 30, 1896.	Year end- ing Sep- tember 30, 1897.	Year end- ing Sep- tember 30, 1898.	Year end- ing Sep- tember 30, 1900.
k.....	436	380	97	70	88	4	8	7
.....	13	22	1	4	6	.....	9	3
.....	4	15	16	8	10	.....	.....	7
a.....	50	25	5	8	86	.....	.....	4
.....	1	3	1	12	20	.....	.....	.....
.....	5	17	8	16	2	.....	2	1
.....	.....	.....	1	4	2	.....	.....	.....
.....	.....	5	4	4	2	.....	1	.....
.....	.....	5	3	3	7	.....	.....	.....
.....	.....	8	2	3	2	.....	.....	.....
er.....	7	28	11	3	13	.....	.....	.....
d.....	2	28	34	28	.....	1	2	2
l.....	1	6	.....	.....	.....	.....	.....	.....
.....	1	3	.....	.....	.....	.....	.....	.....
ence.....	4	15	9	22	14	.....	.....	.....
.....	.....	7	4	12	.....	.....	.....	.....
ady.....	4	4	5	7	2	.....	1	.....
.....	.....	1	.....	5	.....	.....	.....	.....
.....	.....	2	2	.....	.....	.....	.....	.....
.....	.....	2	12	3	.....	.....	.....	.....
.....	7	5	7	3	11	.....	2	3
.....	.....	16	27	2	56	.....	1	2
.....	.....	2	3	.....	2	.....	.....	.....
.....	.....	3	3	.....	2	.....	.....	.....
s.....	1	3	1	2	9	.....	1	.....
.....	.....	2	8	3	11	.....	.....	.....
.....	.....	9	.....	2	3	.....	.....	.....
ton.....	1	5	.....	2	.....	.....	.....	.....
.....	.....	2	.....	1	.....	.....	.....	.....
ster.....	11	15	6	2	4	.....	1	1
.....	.....	.....	19	23	23	.....	.....	.....
.....	.....	.....	17	6	3	.....	3	.....
.....	.....	.....	.....	.....	17	.....	.....	.....
.....	622	1,008	494	476	546	7	41	46
.....	.....	.....	.....	.....	.....	.....	66	256

INDICTMENTS AND CONVICTIONS—(Continued).

[illegible]

FINES AND PENALTIES.

following is a comparative and detailed statement of the fines imposed for violations of the Liquor Tax reported by County Clerks, and the amount collected in payment thereof, as reported by County s, from May 1, 1896, to September 30, 1900 :

	Amount of fines im- posed from May 1, 1888, to Sept. 30, 1888.	Amount of fines imposed for year ending Sept. 30, 1888.	Amount of fines imposed for year ending Sept. 30, 1889.	Amount of fines imposed for year ending Sept. 30, 1900.	Amount received by depart- ment for year end- ing Sept. 30, 1887.	Amount received by depart- ment for year end- ing Sept. 30, 1888.	Amount received by depart- ment for year ending Sept. 30, 1889.	Amount received by depart- ment for year ending Sept. 30, 1900.
	\$100 00	\$1,200 00	\$1,200 00	\$1,200 00	\$100 00	\$200 00	\$300 00	\$1,144 00
	200 00	700 00	700 00	450 00	250 00	1,200 00	650 00	550 00
	\$250 00	350 00	200 00	400 00	850 00	300 00	400 00	400 00
	75 00	150 00		475 00	75 00	80 00	125 00	475 00
				50 00				50 00
	500 00		400 00		400 00	200 00	300 00	600 00
	50 00			5,700 00				4,600 00
	500 00	200 00	150 00	525 00	50 00	100 00	50 00	275 00
	500 00	1,750 00	100 00	200 00	200 00	500 00	100 00	200 00
1,000 00	485 00	320 00	625 00	175 00	485 00	320 00	625 00	75 00
	50 00	10 00	750 00	300 00	50 00	10 00	400 00	350 00
			50 00	1,200 00			50 00	700 00
				280 00				280 00
	75 00		50 00		75 00		50 00	
			1,810 00				1,610 00	
185 00		50 00	50 00	510 00		65 00		850 00
				200 00				
		190 00	1,620 00	2,190 00		190 00	290 00	645 00
		150 00				150 00		
225 00						25 00		
		550 00		50 00				350 00
				125 00			125 00	
525 00		100 00	50 00	150 00	525 00	150 00	50 00	150 00
50 00			50 00	50 00			50 00	
5,902 00	2,080 00		21,632 00	2,775 00	1,382 00	100 00	1,182 00	2,247 80
1,336 00								

ANNUAL REPORT OF THE

FINES AND PENALTIES—(Concluded).

Amount of fines im- posed from May 1, 1894, to Sept. 30, 1896.	Amount of fines imposed for year ending Sept. 30, 1897.	Amount of fines imposed for year ending Sept. 30, 1898.	Amount of fines imposed for year ending Sept. 30, 1899.	Amount of fines imposed for year ending Sept. 30, 1900.	Amount received by depart- ment for May 1, 1896, to Sept. 30, 1896.	Amount received by depart- ment for year ending Sept. 30, 1897.	Amount received by depart- ment for year ending Sept. 30, 1898.	Amount received by depart- ment for year ending Sept. 30, 1899.	Amount received by department for year ending Sept. 30, 1900.
.....	\$1,250 00	.....	\$200 00	.....	.....	\$100 00	\$100 00	\$200 00	.....
.....	220 00	\$1,175 00	.....	.....	.....	85 00	575 00	100 00	\$75 00
.....	.....	150 00	.....	.....	.....	.....	.....	.....	.....
.....	100 00	225 00	150 00	1,415 00	.....	100 00	225 00	150 00	1,415 00
.....	1,000 00	1,300 00	400 00	650 00	.....	.....	350 00	400 00	800 00
.....	.....	.....	.....	150 00	.....	.....	.....	.....	150 00
.....	100 00	270 00	50 00	.....	.....	.....	250 00	50 00	.....
.....	.....	25 00	200 00	200 00	.....	.....	25 00	200 00	200 00
.....	200 00	.....	.....	.....	.....	.....	200 00	.....	.....
.....	625 00	600 00	360 00	560 00	.....	.....	75 00	540 00	650 00
.....	.....	500 00	1,375 00	250 00	.....	325 00	500 00	25 00	250 00
.....	.....	135 00	35 00	350 00	.....	.....	135 00	35 00	.....
.....
.....	50 00	850 00	450 00	1,025 00	.....	100 00	775 00	625 00	925 00
.....	225 00	900 00	275 00	.....	\$125 00	175 00	200 00	275 00	.....
.....	.....	250 00	300 00	910 00	.....	50 00	.....	300 00	800 00
.....	750 00	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	75 00	.....	.....	.....	.....	.....	75 00	.....
.....	.....	50 00	50 00	25 00	.....	.....	50 00	.....	25 00
.....	637 32	350 00	675 00	450 00	.....	327 32	300 00	325 00	500 00
.....	150 00	1,320 00	110 00	1,375 00	.....	150 00	1,220 00	100 00	1,368 34
.....	.....	200 00	.....	25 00	.....	.....	200 00	.....	.....
.....	.....	.....	200 00	200 00	.....	.....	.....	.....	200 00
.....	60 00	100 00	300 00	900 00	.....	20 00	.....	300 00	650 00
.....	250 00	250 00	150 00	115 00	.....	.....	250 00	125 00	115 00
.....	.....	.....	10 00	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	50 00	.....	.....	.....	.....	.....
.....	225 00	300 00	200 00	400 00	.....	200 00	.....	.....	607 00
.....	350 00	50 00	50 00	1,050 00	.....	300 00	.....	.....	450 00
.....	.....	300 00	200 00	300 00	.....	.....	.....	300 00	.....
.....	25 00	.....	.....	.....	.....	.....	.....	.....	.....
\$2,981 00	\$16,339 32	\$16,485 00	\$35,622 00	\$28,405 00	\$125 00	\$5,719 32	\$9,020 00	\$10,572 00	\$72,582 14

e counties where the amount collected exceeds the amount imposed, the excess is due to the collection of certain fines imposed during the previous

BOND ACTIONS.

Statement of actions under section 18 commenced by the State Commissioner of Excise to collect the penalties of liquor tax bonds because of violations of the Liquor Tax Law :

COUNTY.	Actions commenced.	Actions determined.	Penalties and costs collected.	Actions pending Oct. 1, 1900.
Broome	1	2	\$1,233 36	4
Cayuga	1	1	515 25	1
Chemung	9	2	1,777 77	9
Dutchess	1	5	2,101 98	1
Erie	10	1	522 50	10
Franklin	1	1	522 50	1
Kings	3	2	1,846 70	3
Monroe	86	8	11,588 20	29
New York	1	1	539 01	1
Oneida	2	3	1,907 90	1
Onondaga	1	1	221 59	1
Ontario	1	1	741 23	1
Orange	1	1	741 23	1
Oswego	27	1	500 00	28
Rensselaer	1	12	6,750 00	1
Rockland	2	1	500 00	1
Saratoga	1	1	250 00	1
Schenectady	1	1	516 68	1
Seneca	1	1	250 00	1
Tompkins	1	1	516 68	1
Ulster	1	1	250 00	1
Westchester	1	1	516 68	1
Yates	1	1	250 00	1
Total	96	43	\$30,572 20	95

REVOCATION PROCEEDINGS BY STATE COMMISSIONER OF EXCISE.

Statement of proceedings instituted under section 28 by the State Commissioner of Excise to revoke and cancel liquor tax certificates because of violations of the Liquor Tax Law :

COUNTY.	Proceedings commenced.	Proceedings determined.	Certificates revoked.	Costs collected.	Proceedings pending.
Dutchess	1	1	1	.....	.....
Erie	7	17	13	\$281 21	.....

REVOCATION PROCEEDINGS BY CITIZENS.

Statement of proceedings instituted under section 28 by citizens to revoke and cancel liquor tax certificates because of violations of the Liquor Tax Law:

COUNTY.	Proceedings commenced.	Proceedings determined.	Certificates revoked.	Proceedings pending.
Albany	1	1	.....	.....
Broome	2	2	1	.....
Cattaraugus	1	1	1	1
Cayuga	1	1	.....	.....
Chemung	12	8	.....	9
Columbia	1	1	1	.....
Dutchess	4	8	8	1
Erie	20	24	13	47
Essex	1	.....	.....	1
Fulton	1	2	1	.....
Greene	2	2	2	.....
Herkimer	1	.....	.....	1
Jefferson	1	1	.....	.....
Kings	29	18	4	15
Livingston	1	1	.....	.....
Monroe	8	7	8	16
New York	77	89	18	51
Niagara	2	.....	.....	4
Oneida	1	1	1	1
Onondaga	1	.....	.....	1
Orange	1	1	1	.....
Oswego	1	.....	.....	1
Putnam	7	5	4	2
Queens	1	.....	.....	2
Rensselaer	4	2	2	8
Richmond	1	1	.....	.....
Rockland	7	.....	.....	7
Schenectady	2	2	1	.....
Seneca	2	1	.....	1
Steuben	4	.....	.....	4
Suffolk	1	1	1	.....
Ulster	1	1	1	.....
Warren	1	1	1	.....
Washington	11	10	9	8
Wayne .....	.....	1	.....	.....
Westchester	9	8	1	7
Total	220	186	64	178

INJUNCTION PROCEEDINGS.

Statement of proceedings instituted under section 29 to restrain traffic in liquors in violation of the Liquor Tax Law:

COUNTY.	Proceedings commenced.	Proceedings determined.	Injunctions granted.	Proceedings pending.
Livingston .....	.....	2	.....	.....
New York	7	6	3	2
Oswego	1	.....	.....	1

ARRESTS FOR INTOXICATION.

following table shows the number of arrests for offenses classed as "drunk," "drunk and disorderly," "intoxication," and "public intoxication" for each county, as taken from the Magistrates' Criminal Dockets in 1900, and 416 incorporated villages in the State for the periods as given. These statistics have been collected by the special agents of the department and show the changes in the number of arrests from year to year for such offenses:

COUNTIES.	Year ending Dec. 31, 1895.	Year ending Dec. 31, 1896.	Nine months Jan. 1, 1897, to Sep. 30, 1897.	Year ending Sep. 30, 1896.	Year ending Sep. 30, 1896.	Year ending Sep. 30, 1900.
.....	1,646	1,330	844	1,152	1,091	1,041
.....	56	80	55	49	85	146
.....	800	610	506	756	765	822
.....	301	236	171	144	340	322
.....	784	652	386	617	488	474
.....	535	461	383	530	489	672
.....	1,115	877	585	709	622	678
.....	196	181	182	219	197	237
.....	13	28	33	202	281	93
.....	219	174	180	213	184	168
.....	220	160	122	165	170	228
.....	62	71	43	72	100	154
.....	554	475	347	429	420	348
.....	9,965	8,910	7,421	9,419	9,901	11,579
.....	64	44	44	97	58	45
.....	174	207	163	329	323	190
.....	287	177	153	148	182	182
.....	133	96	53	81	96	118
.....	110	68	65	53	40	33
.....
.....	384	496	399	635	670	1,018
.....	282	321	277	397	536	463
.....	24,379	23,741	16,854	18,885	16,687	16,223
.....	32	30	33	37	28	33
.....	141	83	83	143	149	155
.....	826	211	169	200	263	390
.....	1,163	1,146	798	1,001	1,042	1,277
.....	288	216	111	264	234	825

rk.....	25,076	25,552	20,219	24,205	23,583	34
er.....	653	606	378	512	520	22,604
d.....	974	973	796	1,036	1,005	1,077
i.....	1,104	1,076	940	1,579	1,219	1,378
once.....	520	523	286	369	483	400
ady.....	627	497	386	473	877	422
b.....	129	181	133	206	211	202
.....	427	394	358	529	483	414
.....	204	163	135	147	131	178
.....	37	17	10	85	34	22
.....	1,091	1,405	1,264	882	321	385
er.....	676	577	443	557	528	581
d.....	653	720	453	811	242	180
i.....	41	41	25	46	127	61
once.....	313	307	240	428	470	888
ady.....	638	544	439	647	855	914
b.....	310	310	275	498	494	528
.....	22	18	29	49	29	59
.....	73	61	30	32	43	38
.....	431	343	170	182	142	140
.....	698	648	372	535	447	576
.....	59	69	39	69	141	78
.....	3	7	1	16	16	16
.....	186	229	170	201	243	247
.....	183	226	143	220	230	183
.....	143	153	54	152	155	73
.....	180	187	151	163	168	306
ton.....	181	183	67	196	258	293
ster.....	1,111	1,014	730	1,188	1,185	88
g.....	49	74	23	32	71	919
.....	1	.....	.....	127	77	82
tal.....	80,893	73,095	59,204	72,571	69,923	71,061

NOTE.—Hamilton county has no cities or incorporated villages.

Shortly after the publication of the advance sheets of this report in January, 1901, certain newspapers of the State criticized the preceding statistics showing the number of arrests for offenses classed as "drunk," "drunk and disorderly," "intoxication," etc., and claimed that the Sixth Annual Report of the State Commission of Prisons stated that drunkenness in the State is steadily increasing, as shown by records of commitments in prison population, and hence that the statistics furnished by this department, of arrests for drunkenness in incorporated cities and villages of the State for the last five years must be erroneous. To obtain additional information on the subject, I addressed the following letter to the State Commission of Prisons :

January 31, 1901.

GEORGE McLAUGHLIN, *Secretary, Commission of Prisons, Albany, N. Y.*

DEAR SIR.—Certain papers of the State have referred to your recent or sixth annual report as stating that drunkenness in the State is steadily increasing, as shown by the records of commitments and prison population ; hence, that the statistics furnished by this department of the arrests for drunkenness in the incorporated villages and cities of the State for the last five years must be erroneous. I have carefully examined the abstract of your report referred to and find no statements therein which warrant any such assertion or conclusion.

I desire to furnish the fullest and most authentic information possible upon this question, and if you have in the records or files of your office information which shows the commitments from 1896 to the present time, as well as the prison and jail population during the same period, I shall be very much obliged if you will furnish me a statement showing the same.

Please be kind enough to state if the statistics furnished by you are taken from the original court records of criminal proceedings, required to be kept by chapter 729, Laws of 1895, or what the source of information is.

Very respectfully yours,

(Signed) H. H. LYMAN,
State Commissioner of Excise.

The reply to the above letter was as follows :

February 4, 1901.

HON. H. H. LYMAN, *State Commissioner of Excise, Albany, N. Y.*

DEAR SIR.—Yours of January 31st at hand and contents noted. I will say in reply, that the State Commission of Prisons has not

stated in its sixth annual report, or in the abstract of that report, or in any other document, that drunkenness in this State is increasing, or that the reports of commitments and prison population of this State, furnished to this commission by the prison officials, and on file in this office, show that drunkenness has increased either during the last year or during the last several years.

Our sixth annual report, sent to the legislature on January 11th, treats of the subject of drunkenness, and recommends certain legislation in respect thereto, and incidentally states the number of commitments for this offense to all the prisons of the State during the year ending October 1, 1900, but does not give statements of former years, or make any comparisons with the commitments of former years.

This commission receives annually from the sheriffs, superintendents of penitentiaries and reformatories, and wardens of the State prisons, reports showing the number of prisoners in custody October first of each year, the number of commitments during the year preceding, and the offenses for which they were committed.

The first year this Commission received any reports was in 1895. However, that year only a part of the counties made any report, and these did not distinctly classify the offenses for which they were committed, so that the reports for 1895, do not furnish any basis of comparison.

In 1896 there were reports from a larger number of counties, but many of the sheriffs did not seem to understand the new requirements as to these reports, and the reports from the jails are too defective to be of any value upon this subject.

In 1897 there were jail reports from all the counties, except eight, namely, Erie, Franklin, Hamilton, Onondaga, Schenectady, Schuyler, Washington and Yates. In the counties of Erie and Onondaga, commitments for this offense are made directly to the penitentiaries of those counties, and appear in the penitentiary statistics.

The reports from the other counties show commitments to the jails of the State for that year, for the offense of drunkenness, to be 46,862.

In 1898 many of the reports are defective in regard to the classification, partly owing to the fact that this Commission was without a secretary at the time these reports were received, and the statistical clerk of the department was absent in the Cuban war, and the reports were not returned for correction in this particular respect. Still these jail reports as filed show 35,482 commitments to jails for this offense.

In 1899 reports from all the counties, except Hamilton and Schenectady, give the number of commitments for this offense to jails at 37,683.

In 1900 full reports from all the counties show the commitments for that year for this offense to be 29,188.

The commitments to the penitentiaries are quite full for all the years, from 1896 to and including 1900, and are as follows:

1896	1897.	1898	1899	1900
7,795	6,338	5,085	3,930	3,744

Adding together the commitments to the jails and penitentiaries in the years in which we have fairly full reports, namely, 1897, 1899 and 1900, gives the following tables for those years:

1897	1899	1900
53,200	41,593	38,932

In answer to your request as to the jail population during the same period, I reply that the reports on file in this office show the following to be the total prison and jail population of the State on October first in each year since 1895:

	1895	1896	1897	1898	1899	1900
Three State prisons.....	3,607	3,195	3,203	3,279	3,232	3,380
Elmira Reformatory.....	1,250	1,373	1,523	1,445	1,383	1,275
Penitentiaries	4,574	4,099	3,768	2,824	2,221	2,187
County jails.....	2,810	4,097	4,416	3,145	3,110	3,528
Total	12,241	12,764	12,910	10,693	9,846	10,370

These statistics are taken from the annual reports of the sheriffs, superintendents of penitentiaries and reformatories, and wardens of the State prisons, and are not taken from the court records of criminal proceedings. They do not, of course, show arrests except where followed by commitment to prisons, and do not show convictions where the punishment was a fine, and the fine was paid before commitment.

I submit herewith a detailed statement of the years mentioned, with explanatory foot notes.

Very truly yours,

(Signed) GEO. McLAUGHLIN,
Secretary.

ENUMERATIONS TO DETERMINE TAX RATE.

Under section 11 of the law the rate of tax for any locality is determined upon basis of population as shown by the last State census (which occurred in 1892).

When the population of a city or village is not shown by the latest State census it shall be determined for the purpose of this act by the latest United States census, and if not shown by reason of the incorporation of a new city or village, or by reason of not having been separately enumerated, the State Commissioner of Excise is authorized and directed, in his discretion, to cause an enumeration of the inhabitants to be taken in such city or village.

The State Commissioner may also cause to be taken an enumeration of the inhabitants of any hamlet or unincorporated village after first having established a limit or boundary line around such hamlet or unincorporated village, within which limit or boundary line such enumeration may be taken.

If since the latest State enumeration was taken the boundaries of a city shall have been changed by the addition of territory not in the same judicial district, such annexed territory shall not be deemed to be a part of such city for the purposes of determining the amount of the excise tax assessed therein; but the inhabitants of such annexed territory shall be enumerated for the purpose of so determining such excise tax.

While the State census of 1892 separately enumerated all the then cities of the State, it, in no instance, separately enumerated the incorporated villages as such. Its plan of enumeration of the rural portion of the State was by election districts, thus preventing the separate enumeration of villages, as the election district boundaries were not co-terminus with village boundaries.

As a result of enumerations made, as shown by the following table, the annual liquor tax revenue has been largely increased and more equitable and satisfactory tax rates established :

TABLE

g cities and villages enumerated by the State Department of Excise since April 1, 1896; also cost and such enumeration.

TOWN AND VILLAGES.	County.	Date of incorporation.	Date of enumeration.	Population as enumerated.	ANNUAL TAX FOR CERTIFICATES UNDER SUB. 1 (HOTEL AND SALOON TRAFFIC) RAISED AS RESULT OF ENUMERATION		Number of enumerators employed.	Compensation of enumerators.	Cost of survey and map.	Incidental expenses of enumerators.	Total expenses of enumeration.	
					From	To						
ENUMERATION FOR FISCAL YEAR ENDING SEPTEMBER 30, 1896.												
Broome.....	1892	Sep. 23, 1896	1,898	\$100 00	\$200 00	8	\$25 04	.....	.....	\$25 04	
Erie.....	1894	June 23, 1896	2,895	100 00	200 00	6	46 33	.....	.....	46 33	
Fulton.....	1894	Apr. 23, 1896	6,832	100 00	300 00	14	31 00	.....	.....	81 00	
Herkimer.....	1895	July 4, 1896	6,834	100 00	300 00	12	30 04	.....	.....	80 04	
Livingston.....	1891	June 4, 1896	1,010	Not raised.	.....	4	10 00	.....	.....	10 00	
Madison.....	1891	June 24, 1896	15,767	100 00	350 00	20	174 41	.....	.....	174 41	
Niagara.....	1892	May 14, 1896	2,727	100 00	200 00	9	30 63	.....	.....	30 63	
Oneida.....	1894	May 14, 1896	432	Not raised.	.....	1	5 00	.....	.....	5 00	
Ontario.....	1895	May 23, 1896	2,145	100 00	200 00	6	48 73	.....	.....	48 73	
Queens.....	1892	May 23, 1896	3,418	100 00	200 00	8	40 00	.....	.....	40 00	
Rensselaer.....	1893	May 21, 1896	5,419	100 00	200 00	5	22 20	.....	.....	22 20	
Saratoga.....	1894	May 20, 1896	2,408	100 00	200 00	5	23 44	.....	.....	23 44	
Schenectady.....	1893	May 23, 1896	1,572	100 00	200 00	4	13 75	.....	.....	13 75	
St. Lawrence.....	1893	May 20, 1896	1,377	100 00	200 00	4	10 00	.....	.....	10 00	
Sullivan.....	1891	June 12, 1896	1,052	Not raised.	.....	4	10 00	.....	.....	10 00	
Suffolk.....	1893	May 27, 1896	1,816	100 00	200 00	4	20 00	.....	.....	20 00	
TOTAL.....	57,634	.....	.....	110	\$630 59	.....	.....	\$630 59	

TABLE SHOWING CITIES AND VILLAGES ENUMERATED, ETC.—(Concluded).

AND VILLAGES.	County.	Date of incorporation.	Date of enumeration.	Population as enumerated.		ANNUAL TAX FOR CER- TIFICATES UNDER SUB. 1 (HOTEL AND SALOON TRAFFIC) RAISED AS RE- SULT OF ENUMERATION.		Number of enumer- ators employed.	Compensation of enumerators.	Cost of survey and map.	Incidental expenses of enumerators.	Total expenses of enu- meration.
				From	To							

ENUMERATION FOR FISCAL YEAR ENDING SEPTEMBER 30, 1898.												
Cattaraugus village.....	Unincorporated	Dec. 8, 1897	1,169	\$100.00	Not raised.	4	\$10.00	\$16.50	.....	.....	.....	\$26.50
Cattaraugus village.....	Chap. 478, L. 1898	Dec. 1, 1897	8,652	.....	.....	25	\$1.13	.....	.....	.....	.....	\$1.13
Columbia village.....	Unincorporated	Mar. 2, 1898	1,175	.....	.....	4	10.00	10.00	.....	.....	.....	26.00
Essex village.....	Unincorporated	Mar. 26, 1898	848	100.00	Not raised.	4	10.00	10.00	.....	.....	.....	20.00
Essex village.....	Unincorporated	Mar. 22, 1898	1,248	100.00	200.00	5	17.50	20.00	.....	.....	.....	37.50
Essex village.....	Unincorporated	Mar. 26, 1898	6,231	100.00	200.00	18	58.75	.....	.....	.....	\$29.45	88.21
Herkimer village.....	Unincorporated	Apr. 6, 1897	2,634	100.00	200.00	9	33.78	20.00	.....	.....	3.24	57.02
Ontario village.....	Unincorporated	Apr. 7, 1898	9,519	100.00	200.00	26	77.49	.....	.....	.....	.....	77.49
Ontario village.....	Chap. 260, L. 1897	Jan. 21, 1898	1,772	100.00	200.00	8	20.00	10.00	.....	.....	.....	35.38
Queens village.....	Unincorporated	Dec. 13, 1897	6,560	100.00	200.00	20	82.56	10.00	.....	.....	.....	99.68
Queens village.....	Unincorporated	Dec. 15, 1897	3,255	100.00	200.00	12	30.00	30.00	.....	.....	7.12	64.32
Queens village.....	Unincorporated	Dec. 14, 1897	3,801	100.00	200.00	12	30.00	25.00	.....	.....	6.82	61.82
Queens village.....	Unincorporated	Dec. 17, 1897	1,997	100.00	200.00	8	20.00	30.00	.....	.....	4.92	54.92
Queens village.....	Unincorporated	Jan. 18, 1898	1,289	100.00	200.00	5	15.00	25.00	.....	.....	4.06	44.06
Queens village.....	Unincorporated	Dec. 15, 1897	1,408	100.00	200.00	6	15.00	15.00	.....	.....	1.87	31.87
Queens village.....	Unincorporated	Jan. 17, 1898	4,053	100.00	200.00	7	21.91	10.00	.....	.....	7.88	39.79
Queens village.....	Unincorporated	Dec. 16, 1897	2,278	100.00	200.00	13	72.50	10.00	.....	.....	5.00	87.50
Queens village.....	Unincorporated	Dec. 17, 1897	1,867	100.00	200.00	11	27.50	30.00	.....	.....	6.94	64.44
Queens village.....	Unincorporated	Jan. 11, 1898	1,459	100.00	200.00	10	25.00	25.00	.....	.....	3.00	53.04
Queens village.....	Unincorporated	Jan. 10, 1898	1,970	100.00	200.00	8	25.04	25.00	.....	.....	6.00	59.17
Queens village.....	Unincorporated	Dec. 11, 1897	1,437	100.00	200.00	4	30.00	.....	.....	.....	1.50	31.50
Queens village.....	Unincorporated	Jan. 11, 1898	1,407	100.00	200.00	9	28.17	25.00	.....	.....	7.50	69.17
Queens village.....	Unincorporated	Dec. 11, 1897	2,538	100.00	200.00	10	25.00	30.00	.....	.....	6.00	61.00
Queens village.....	Unincorporated	Dec. 8, 1897	8,921	100.00	200.00	14	91.25	15.00	.....	.....	2.50	106.25
Queens village.....	Unincorporated	Dec. 9, 1897	2,216	100.00	200.00	12	30.00	30.00	.....	.....	.....	62.50
Queens village.....	Unincorporated	Feb. 24, 1898	1,878	100.00	200.00	4	12.50	20.00	.....	.....	.....	32.50
Queens village.....	Unincorporated	Jan. 25, 1898	1,924	Not raised.	.....	5	15.65	5.50	.....	.....	4.37	25.52
Queens village.....	Unincorporated	Mar. 6, 1898	2,131	100.00	200.00	12	30.00	25.00	.....	.....	6.56	61.56
Queens village.....	Unincorporated	Dec. 4, 1897	1,821	100.00	200.00	6	16.25	20.00	.....	.....	1.80	38.05
Queens village.....	Unincorporated	Jan. 21, 1898	1,234	100.00	200.00	4	12.50	13.50	.....	.....	.....	26.00
Queens village.....	Unincorporated	Jan. 13, 1898	2,031	100.00	200.00	9	25.00	27.50	.....	.....	.....	53.50

	Westchester	Unincorporated	Nov. 29, 1897	1,845	100 00	200 00	2	9 88	5 00	.....	14 38
Broton-on-Hudson village.....	Westchester	Feb. 12, 1898	Mar. 16, 1898	1,898	Not	raised	2	10 00	.....	72	10 72
Rye village.....	Westchester	Unincorporated	Feb. 24, 1898	2,075	100 00	200 00	5	15 00	.....	.....	80 00
Luckhoo village.....	Westchester	Unincorporated	Mar. 1, 1898	1,814	100 00	200 00	5	16 88	15 00	.....	31 88
				94,075	.....	.....	319	1,050 74	\$574 00	\$127 66	\$1,752 40

ENUMERATION FOR FISCAL YEAR ENDING SEPTEMBER 30, 1899.

	Allegany	July 21, 1899	Mar. 17, 1899	1,305	\$100 00	\$200 00	3	\$11 25	.....	\$1 09	\$12 33
Friendship village.....	Unincorporated	Mar. 24, 1899	Apr. 13, 1899	1,300	100 00	200 00	6	31 26	\$5 00	2 16	38 42
Juntyler Tract village.....	Unincorporated	May 19, 1899	Apr. 5, 1899	1,335	100 00	200 00	4	16 25	10 00	.....	26 25
Onondaga Valley village.....	Unincorporated	May 19, 1899	Apr. 5, 1899	1,510	100 00	200 00	5	16 89	.....	1 80	18 69
Warren village.....	Saratoga	Chap. 36, L. 1794	Apr. 12, 1899	3,121	100 00	200 00	14	62 56	.....	4 68	67 24
Waterford village.....	Washington	Chap. 629, L. 1857	Apr. 12, 1899	3,486	100 00	200 00	11	51 90	.....	5 96	57 86
Fort Edward village.....	Westchester	Chap. 128, L. 1899	Apr. 1, 1899	13,815	100 00	350 00	27	183 40	.....	16 36	199 76
New Rochelle city.....				25,872	.....	.....	70	\$373 51	\$15 00	\$32 04	\$420 55

ENUMERATION FOR FISCAL YEAR ENDING SEPTEMBER 30, 1900.

	Schenectady	Unincorporated	Jan. 13, 1900	4,376	\$100 00	\$200 00	6	\$49 35	\$5 50	\$3 92	\$58 77
Mount Pleasant village.....	Montgomery	Nov. 18, 1892	Apr. 14, 1900	1,073	Not	raised.	6	18 72	.....	2 16	20 88
Lockton village.....	Cortland	Chap. 160, L. 1900	Apr. 19, 1900	9,282	Not	raised.	15	91 91	.....	8 96	100 87
Cortland city.....				14,731	.....	.....	27	\$159 98	\$5 50	\$15 04	\$180 52
Total number of places enumerated as shown by above tables..... 98											
Total number of enumerators employed..... 783											
Total population enumerated..... 282,399											
Compensation of enumerators..... \$3,130 25											
Cost of surveys and maps..... \$1,040 62											
Incidental expenses..... 220 79											
Total expenses of enumeration (not including salaries and expenses of special agents employed in supervising same)..... 4,391 66											

LOCAL OPTION

Section 16. Local option.—To determine whether liquors shall be sold under the provisions of this act.

Question No. 1. Selling liquor to be drunk on the premises where sold.

Question No. 2. Selling liquor not to be drunk on the premises where sold.

Question No. 3. Selling liquor as a pharmacist on a physician's prescription.

Question No. 4. Selling liquor by hotel keepers.

Towns designated by a star were no license when the present law took effect, viz: March 23, 1896.

The following is a list of the different towns by counties showing the results of the submission of these questions and the date of submission since the law took effect.

Where the words "Not Submitted" are used the status of local option remains the same as in previous submission.

The only changes that have been made in the local option tables since preceding report are as follows:

Broome county, town of Lisle, from a partial license to a no license town, and town of Union, from a full to a partial license town.

Cattaraugus county, the towns of Ashford and Dayton have been changed from no license to a full and partial license by the courts declaring their last election void; towns of Ellicottville and Freedom, changed by special elections from no license to full and partial license.

Chautauqua county, town of Westfield changed by special election from a partial to a full license town.

Niagara county, town of Cambria changed by special election from a no license to a full license town.

Oswego county, town of Volney changed by special election from a partial to a no license town.

LOCAL OPTION QUESTIONS

ALBANY COUNTY

Berne—Apr. 14, '96, Nos. 1, 2, 3, no; no. 4, yes. Apr. 12, '98, not submitted. Nov. 7, '99, not submitted.

Bethlehem—Apr. 14, '96, Full license. Apr. 12, '98, not submitted. Nov. 7, '99, not submitted.

Coeymans—Apr. 14, '96, Full license. Apr. 12, '98, not submitted. Nov. 7, '99, not submitted.

Colonie—Apr. 14, '96, Full license. Apr. 12, '98, not submitted. Nov. 7, '99, not submitted.

Green Island—Apr. 13, '96, Full license. Apr. 12, '98, not submitted. Nov. 7, '99, not submitted.

Guilderland—Apr. 14, '96, Full license. Apr. 12, '98, not submitted. Nov. 7, '99, Full license.

*Knox—Apr. 14, '96, No license. Apr. 12, '98, not submitted. Nov. 7, '99, not submitted.

New Scotland—Apr. 14, '96, Full license. Apr. 12, '98, not submitted. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Rensselaerville—Apr. 13, '97, Nos. 1, 2, no; nos. 3, 4, yes. Apr. 12, '98, not submitted. Nov. 7, '99, not submitted.

*Westerlo—Apr. 14, '96, Nos. 1, 2, no; nos. 3, 4, yes. Apr. 12, '98, not submitted. Nov. 7, '99, not submitted.

ALLEGANY COUNTY

*Alfred—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

*Allen—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Alma—Mar. 2, '97, Full license. Mar. 7, '99, No. 1, yes; nos. 2, 3, 4, no.

Almond—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, not submitted.

*Amity—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 7, '99, No license.

*Andover—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Angelica—Mar. 2, '97, No license. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Belfast—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 3, no; nos. 2, 4, yes.

- *Centerville—Mar. 2, '97, No license. Mar. 7, '99, not submitted.
- *Clarksville—Mar. 2, '97, No license. Mar. 7, '99, not submitted.
- *Cuba—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.
- *Friendship—Mar. 2, '97, No license. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.
- *Genesee—Mar. 2, '97, No license. Mar. 7, '99, not submitted.
- *Granger—Mar. 2, '97, No license. Mar. 7, '99, not submitted.
- Grove—Mar. 2, '97, No license. Mar. 7, '99, not submitted.
- Hume—Mar. 2, '97, No. 1, no; nos. 2, 3, 4, yes. Mar. 7, '99, not submitted.
- *Independence—Mar. 2, '97, No license. Mar. 7, '99, not submitted.
- *New Hudson—Mar. 2, '97, No license. Mar. 7, '99, not submitted.
- *Rushford—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 7, '99, not submitted.
- *Scio—Mar. 2, '97, No license. Mar. 7, '99, No license.
- *Ward—Mar. 2, '97, No license. Mar. 7, '99, not submitted.
- Wellsville—Mar. 2, '97, Full license. Mar. 7, '99, Full license.
- *West Almond—Mar. 2, '97, No license. Mar. 7, '99, not submitted.
- *Willing—Mar. 2, '97, No license. Mar. 7, '99, Nos. 1, 2, 4, no; no. 3, yes.
- *Wirt—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

BROOME COUNTY

- *Barker—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, Nos. 1, 2, 3, no; no. 4, yes. Nov. 6, 1900, Nos. 1, 2, 3, no; no. 4, yes.
- Binghamton—Feb. 9, '97, No license. Feb. 14, '99, Full license. Nov. 6, 1900, not submitted.
- *Chenango—Feb. 9, '97, No license. Feb. 14, '99, not submitted. Nov. 6, 1900, not submitted.
- Colesville—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted. Nov. 6, 1900, Nos. 1, 2, no; nos. 3, 4, yes.
- *Conklin—Feb. 9, '97, No license. Feb. 14, '99, not submitted. Nov. 6, 1900, not submitted.
- *Dickinson—Feb. 9, '97, No license. Feb. 14, '99, No license. Nov. 6, 1900, not submitted.
- *Fenton—Feb. 9, '97, No license. Feb. 14, '99, not submitted. Nov. 6, 1900, not submitted.
- *Kirkwood—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, No

*Sanford—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 6, 1900, Nos. 1, 2, 3, no; no. 4, yes.

Triangle—Feb. 9, '97, No. 1, no; nos. 2, 3, 4, yes. Feb. 14, '99, No. 1, no; nos. 2, 3, 4, yes. Nov. 6, 1900, not submitted.

Union—Feb. 9, '97, Full license. Feb. 14, '99, Full license. Nov. 6, 1900, Nos. 1, 2, 4, no; no. 3, yes.

*Vestal—Feb. 9, '97, No license. Feb. 14, '99, not submitted. Nov. 6, 1900, not submitted.

Windsor—Feb. 9, '97, Nos. 1, 3, 4, yes; no. 2, no. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 6, 1900, Nos. 1, 2, 4, no; no. 3, yes.

CATTARAUGUS COUNTY

Allegany—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Ashford—Feb. 9, '97, Full license. Nov. 7, '99, No license. Void by order of court.

Carrollton—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

*Cold Spring—Feb. 9, '97, No license. Nov. 7, '99, not submitted.

*Conewango—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, No license.

Dayton—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, No license. Void by order of court.

*East Otto—Feb. 9, '97, No license. Nov. 7, '99, No license.

Elko—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

*Ellicottville—Feb. 9, '97, Full license. Nov. 7, '99, No license. Apr. 6, 1900, (Special), Full license.

Farmersville—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, No license. May 15, 1900, (Special), No license.

*Franklinville—Feb. 9, '97, No license. Nov. 7, '99, not submitted.

Freedom—Feb. 9, '97, No. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, No license. May 15, 1900, (Special), Nos. 1, 3, yes; no. 2, 4, no.

*Great Valley—Feb. 9, '97, No license. Nov. 7, '99, No license.

*Hinsdale—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Nov. 7, '99, No license.

*Humphrey—Feb. 9, '97, No license. Nov. 7, '99, not submitted.

*Ischua—Feb. 9, '97, No license. Nov. 7, '99, not submitted.

*Leon—Feb. 9, '97, No license. Nov. 7, '99, not submitted.

Little Valley—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

Otto—Feb. 9, '97, No. 1, no; nos. 2, 3, 4, yes. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

*Perrysburgh—Feb. 9, '97, No license. Nov. 7, '99, No license.

Persia—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

*Portville—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Nov. 7, '99, Nos. 1, 2, 4, no; no. 3, yes.

Randolph—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, No license. May 1, 1900, (Special), No license.

Red House—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Salamanca—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

South Valley—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

*Yorkshire—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, No license. May 10, 1900, No license.

CAYUGA COUNTY

*Aurelius—Feb. 16, '97, No license. Feb. 21, '99, No license.

Brutus—Feb. 16, '97, Full license. Feb. 21, '99, not submitted.

Cato—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, not submitted.

Conquest—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 21, '99, No license.

Fleming—Feb. 16, '97, Full license. Feb. 21, '99, Nos. 1, 4, yes; nos. 2, 3, no.

Genoa—Feb. 16, '97, No license. Feb. 21, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Ira—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, not submitted.

*Ledyard—Feb. 16, '97, No license. Feb. 21, '99, No license.

*Locke—Feb. 16, '97, No license. Feb. 21, '99, No license.

Mentz—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Full license.

Montezuma—Feb. 16, '97, Full license. Feb. 21, '99, Full license.

*Moravia—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Nos. 1, 2, 4, no; no. 3, yes. •

*Niles—Feb. 16, '97, No license. Feb. 21, '99, not submitted.

*Owasco—Feb. 16, '97, No license. Feb. 21, '99, Nos. 1, 2, 3, no; no.

- *Throop—Feb. 16, '97, No license. Feb. 21, '99, not submitted.
- *Venice—Feb. 16, '97, No license. Feb. 21, '99, No license.
- *Victory—Feb. 16, '97, No license. Feb. 21, '99, No license.

CHAUTAUQUA COUNTY

- *Arkwright—Feb. 16, '97, No license. Nov. 7, '99, not submitted.
- *Busti—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, No license.
- *Carroll—Feb. 16, '97, No license. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.
- Charlotte—Feb. 16, '97, Full license. Nov. 7, '99, Full license.
- Chautauqua—Feb. 16, '97, Full license. Nov. 7, '99, not submitted.
- Cherry Creek—Feb. 16, '97, No. 1, no; nos. 2, 3, 4, yes. Nov. 7, '99, not submitted.
- Clymer—Feb. 16, '97, No license. Nov. 7, '99, not submitted.
- Dunkirk—Feb. 16, '97, Full license. Nov. 7, '99, not submitted.
- Ellery—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.
- *Ellicott—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.
- *Ellington—Feb. 16, '97, No license. Nov. 7, '99, not submitted.
- *French Creek—Feb. 16, '97, No license. Nov. 7, '99, not submitted.
- *Gerry—Feb. 16, '97, No license. Nov. 7, '99, not submitted.
- Hanover—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.
- *Harmony—Feb. 16, '97, No license. Nov. 7, '99, not submitted.
- *Kiantone—Feb. 16, '97, No license. Nov. 7, '99, not submitted.
- Mina—Feb. 16, '97, No license. Nov. 7, '99, No license.
- *Poland—Feb. 16, '97, No license. Nov. 7, '99, No license.
- Pomfret—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted. Jan. 30, 1900, (Special), Nos. 1, 2, 4, no; no. 3, yes.
- Portland—Feb. 16, '97, Full license. Nov. 7, '99, not submitted.
- *Ripley—Feb. 16, '97, Nos. 1, 2, 4, no; no. 3, yes. Nov. 7, '99, No license.
- *Sheridan—Feb. 16, '97, No license. Nov. 7, '99, not submitted.
- *Sherman—Feb. 16, '97, No license. Nov. 7, '99, not submitted.
- *Stockton—Feb. 16, '97, No license. Nov. 7, '99, not submitted.
- Villanova—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, No license.
- Westfield—Feb. 16, '97, Full license. Nov. 7, '99, Nos. 1, 2, 4, no; no. 3, yes. Mar. 29, 1900, (Special), Full license.

CHEMUNG COUNTY

- Ashland—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not sub-

Big Flats—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

*Catlin—Feb. 9, '97, No license. Nov. 7, '99, not submitted.

Chemung—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

Elmira—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

*Erin—Feb. 9, '97, No license. Nov. 7, '99, not submitted.

Horseheads—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Southport—Feb. 9, '97, No. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

Van Etten—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

*Veteran—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Nov. 7, '99, Nos. 1, 2, 4, no; no. 3, yes.

CHENANGO COUNTY

Afton—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Bainbridge—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

*Columbus—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

*Coventry—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

*German—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Greene—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Gullford—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Lincklaen—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

McDonough—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, No license.

New Berlin—Feb. 9, '97, Full license. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

*North Norwich—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Norwich—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Otselic—Feb. 9, '97, Nos. 1, 3, no; nos. 2, 4, yes. Feb. 14, '99, not submitted.

Oxford—Feb. 9, '97, Full license. Feb. 14, '99, Full license.

*Pharsalia—Feb. 9, '97, No license. Feb. 14, '99, No license.

*Pitcher—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, Nos. 1, 2, 4, no; no. 3, yes.

*Plymouth—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

CLINTON COUNTY

- Altona—Mar. 2, '97, No license. Mar. 7, '99, not submitted.
 Ausable—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.
 Beekmantown—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, not submitted.
 Black Brook—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.
 Champlain—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.
 *Chazy—Mar. 2, '97, Full license. Mar. 7, '99, No license.
 *Clinton—Mar. 2, '97, No license. Mar. 7, '99, No license.
 Dannemora—Mar. 2, '97, Full license. Mar. 7, '99, Full license.
 *Ellenburgh—Mar. 2, '97, No license. Mar. 7, '99, No license.
 *Mooers—Mar. 2, '97, No license. Mar. 7, '99, not submitted.
 *Peru—Mar. 2, '97, No license. Mar. 7, '99, No license.
 Plattsburgh—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.
 *Saranac—Mar. 2, '97, No license. Mar. 7, '99, not submitted.
 *Schuyler Falls—Mar. 2, '97, No license. Mar. 7, '99, No license.

COLUMBIA COUNTY

- Ancram—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.
 *Austerlitz—Mar. 16, '97, No license. Mar. 21, '99, No license.
 Canaan—Mar. 16, '97, No license. Mar. 21, '99, Full license.
 Chatham—Mar. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 21, '99, not submitted.
 Claverack—Mar. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 21, '99, not submitted.
 Claremont—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.
 Copake—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.
 Gallatin—Mar. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 21, '99, not submitted.
 Germantown—Mar. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 21, '99, not submitted.
 Ghent—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.
 Greenport—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.
 Hillsdale—Mar. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 21, '99, Nos. 1, 3, 4, yes; no. 2, no.
 Kinderhook—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.
 Livingston—Mar. 16, '97, No license. Mar. 21, '99, No. 4, yes. Apr. 25, '99, (Special), Full license.
 New Lebanon—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.
 Stockport—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.
 Stuyvesant—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.
 Taghkanick—Mar. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 21, '99, not submitted.

CORTLAND COUNTY

- *Cincinnatus—Feb. 16, '97, No license. Feb. 21, '99, No license.
 Cortlandville—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Nos. 1, 2, 4, no; no. 3, yes.

Cuyler—Feb. 16, '97, No license. Feb. 15, '98, (Special), Nos. 1, 2, 3, no; no. 4, yes. Feb. 21, '99, not submitted.

*Freetown—Feb. 16, '97, No license. Feb. 21, '99, not submitted.

*Harford—Feb. 16, '97, No license. Feb. 21, '99, No license.

Homer—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Nos. 1, 2, 4, no; no. 3, yes.

*Lapeer—Feb. 16, '97, No license. Feb. 21, '99, not submitted.

Marathon—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Preble—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes; Feb. 21, '99, Nos. 1, 2, 3, no; no. 4, yes.

Scott—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 21, '99, not submitted.

*Solon—Feb. 16, '97, No license. Feb. 21, '99, not submitted.

*Taylor—Feb. 16, '97, No license. Feb. 21, '99, not submitted.

Truxton—Feb. 16, '97, No. 1, no; nos. 2, 3, 4, yes. Feb. 21, '99, not submitted.

*Virgil—Feb. 16, '97, No license. Feb. 21, '99, not submitted.

Willett—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 21, '99, not submitted.

DELAWARE COUNTY

*Andes—Feb. 9, '97, No license. Feb. 14, '99, No license.

*Bovina—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Colchester—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, No license.

Davenport—Feb. 9, '97, Nos. 1, 3, 4, yes; no. 2, no. Feb. 14, '99, not submitted.

Delhi—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.

*Deposit—Feb. 9, '97, No license. Feb. 14, '99, No license.

*Franklin—Feb. 9, '97, No license. Feb. 14, '99, No license.

Hamden—Feb. 9, '97, No license. Feb. 14, '99, No license.

Hancock—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

*Harpersfield—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Kortwright—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, No license.

Masonville—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, No license.

*Meredith—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Middletown—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Roxbury—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, not submitted.

Sidney—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

Stamford—Feb. 9, '97, No license. June 5, '97, (Special), Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, No license.

Tompkins—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, No license.

Walton—Feb. 9, '97, No license. Feb. 14, '99, No license.

DUTCHESS COUNTY

Amenia—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

Beekman—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

*Clinton—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

Dover—Mar. 2, '97, No license. Nov. 7, '99, Full license.

East Fishkill—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Fishkill—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Hyde Park—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

*LaGrange—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

Milan—Mar. 2, '97, No license. Nov. 7, '99, No license.

North East—Mar. 2, '97, Nos. 1, 3, 4, yes; no. 2, no. Nov. 7, '99, Full license.

*Pawling—Mar. 2, '97, No license. Nov. 7, '99, No license.

Pine Plains—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

*Pleasant Valley—Mar. 2, '97, No license. Nov. 7, '99, No license.

Poughkeepsie—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

Red Hook—Mar. 2, '97, No. 1, no; nos. 2, 3, 4, yes. Nov. 7, '99, not submitted.

Rhinebeck—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Stanford—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, No license.

Union Vale—Mar. 2, '97, Nos. 1, 4, yes; nos. 2, 3, no. Nov. 7, '99, not submitted.

Wappinger—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

*Washington—Mar. 2, '97, No license. Nov. 7, '99, No license.

ERIE COUNTY

Alden—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.

Amherst—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.

Aurora—Mar. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Boston—Mar. 9, '97, Nos. 1, 3, 4, yes; no. 2, no. Mar. 14, '99, not submitted.

Brant—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.

Cheektowaga—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.

Clarence—Mar. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 14, '99, not submitted.

Colden—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.

Collins—Mar. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

*Concord—Mar. 9, '97, No license. Mar. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.

East Hamburg—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.
 Eden—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.
 Elma—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.
 Evans—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.
 Grand Island—Mar. 9, '97, Full license. Mar. 14, '99, Full license.
 Hamburg—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.
 Holland—Mar. 9, '97, Full license. Mar. 14, '99, Full license.
 Lancaster—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.
 Marilla—Mar. 9, '97, No license. Mar. 14, '99, No license.
 Newstead—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.
 North Collins—Mar. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 14, '99, not submitted.
 Sardinia—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.
 Tonawanda—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.
 *Wales—Mar. 9, '97, Full license. Mar. 14, '99, Full license.
 West Seneca—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.

ESSEX COUNTY

Chesterfield—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.
 Crown Point—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.
 Elizabethtown—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.
 *Essex—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, No license.
 Jay—Mar. 2, '97, No license. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.
 Keene—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.
 *Lewis—Mar. 2, '97, No license. Mar. 7, '99, not submitted.
 Minerva—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.
 Moriah—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.
 Newcomb—Mar. 2, '97, Full license. Mar. 7, '99, Full license.
 *North Elba—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.
 North Hudson—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.
 *St. Armand—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, No. 3, no; no. 4, yes. Apr. 4, '99, (Special), Nos. 1, 2, no; nos. 3, 4, yes.
 Schroon—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.
 Ticonderoga—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.
 *Westport—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 7, '99, not submitted.
 *Willsborough—Mar. 2, '97, Full license. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.
 *Wilmington—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

FRANKLIN COUNTY

Altamont—Mar. 2, '97, Full license. Mar. 7, '99, Full license.
 *Bangor—Mar. 2, '97, No license. Mar. 7, '99, No license.
 *Belmont—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Bombay—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

*Brandon—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Brighton—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

*Burke—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Chateaugay—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 7, '99, No license.

*Constable—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 7, '99, not submitted.

*Dickinson—Mar. 2, '97, No license. Mar. 7, '99, No license.

*Duane—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

*Fort Covington—Mar. 2, '97, No license. Mar. 7, '99, No license.

Franklin—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Harrietstown—Mar. 2, '97, No. 1, no; nos. 2, 3, 4, yes. Mar. 7, '99, not submitted.

Malone—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Molra—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 7, '99, No license.

Santa Clara—Mar. 2, '97, Nos. 1, 4, yes; nos. 2, 3, no. Mar. 7, '99, not submitted.

Waverly—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

*Westville—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

FULTON COUNTY

Bleecker—Feb. 9, '97, Nos. 1, 4, yes; nos. 2, 3, no. Nov. '7, '99, not submitted.

Broadalbin—Feb. 9, '97, Full license. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Caroga—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Ephratah—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Johnstown—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Mayfield—Feb. 9, '97, No license. Nov. 7, '99, No license.

Northampton—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Full license.

*Oppenheim—Feb. 9, '97, No license. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Perth—Feb. 9, '97, Full license. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Stratford—Feb. 9, '97, Nos. 1, 3, 4, yes; no. 2, no. Nov. 7, '99, not submitted.

GENESEE COUNTY

*Alabama—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

Alexander—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

Batavia—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Bergen—Mar. 2, '97, No license. Nov. 7, '99, No license.

*Bethany—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

*Byron—Mar. 2, '97, No. 1, no; nos. 2, 3, 4, yes. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Darien—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

Elba—Mar. 2, '97, Full license. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

LeRoy—Mar. 2, '97, Nos. 1, 2, 'no; nos. 3, 4, yes. Nov. 7, '99, Full license.

Oakfield—Mar. 2, '97, No. 1, no; nos. 2, 3, 4, yes. Nov. 7, '99, not submitted.

Pavilion—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, 4, no; no. 3, yes.

*Pembroke—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Stafford—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

GREENE COUNTY

*Ashland—Mar. 2, '97, No license. Nov. 7, '99, No license.

Athens—Mar. 2, '97, No license. Nov. 7, '99, Full license.

Cairo—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Catskill—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

Coxsackie—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Full license.

Durham—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

*Greenville—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Nov. 7, '99, No license.

*Halcott—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

Hunter—Mar. 2, '97, Full license. Nov. 7, '99, Nos. 1, 3, 4, yes; no. 2, no.

*Jewett—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

Lexington—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

New Baltimore—Mar. 2, '97, No license. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Prattsville—Mar. 2, '97, No. 1, yes; nos. 2, 3, 4, no. Nov. 7, '99, No license.

*Windham—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

HAMILTON COUNTY

Arietta—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.

*Benson—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.

Hope—Mar. 16, '97, Nos. 1, 2, 4, yes; no. 3, no. Mar. 21, '99, not submitted.

Indian Lake—Mar. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 21, '99, Nos. 1, 3, 4, yes; no. 2, no.

Lake Pleasant—Mar. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 21, '99, not submitted.

Long Lake—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.

Morehouse—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.

Wells—Mar. 16, '97, No license. Mar. 21, '99, Full license.

HERKIMER COUNTY

Columbia—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Danube—Feb. 9, '97, No. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

Fairfield—Feb. 9, '97, Nos. 1, 3, no; nos. 2, 4, yes. Feb. 14, '99, not submitted.

Frankfort—Feb. 9, '97, Full license. Feb. 14, '99, Full license.

German Flatts—Feb. 9, '97, Full license. Feb. 14, '99, Full license.

Herkimer—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Litchfield—Feb. 9, '97, Nos. 1, 3, 4, yes; no. 2, no. Feb. 14, '99, not submitted.

Little Falls—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Manheim—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Newport—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Norway—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.

*Ohio—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Russia—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, Nos. 1, 3, 4, yes; no. 2, no.

Salisbury—Feb. 9, '97, Nos. 1, 3, 4, yes; no. 2, no. Feb. 14, '99, not submitted.

*Schuyler—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Stark—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Warren—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Webb—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Wilmurt—Feb. 9, '97, Nos. 1, 4, yes; nos. 2, 3, no. Feb. 14, '99, not submitted.

Winfield—Feb. 9, '97, Full license. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

JEFFERSON COUNTY

Adams—Feb. 16, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 21, '99, Nos. 1, 2, 3, no; no. 4, yes.

Alexandria—Feb. 16, '97, Full license. Feb. 21, '99, Full license.

Antwerp—Feb. 16, '97, Full license. Feb. 21, '99, not submitted.

*Brownville—Feb. 16, '97, No license. Feb. 21, '99, No license.

Cape Vincent—Feb. 16, '97, Full license. Feb. 21, '99, not submitted.

*Champion—Feb. 16, '97, No license. Feb. 21, '99, not submitted.

Clayton—Feb. 16, '97, Full license. Feb. 21, '99, Full license.

Ellisburgh—Feb. 16, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 21, '99, Full license.

Henderson—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Full license.

Hounsfield—Feb. 16, '97, Full license. Feb. 21, '99, not submitted.

LeRay—Feb. 16, '97, Full license. Feb. 21, '99, Full license.

*Lorraine—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 21, '99, Nos. 1, 2, 3, no; no. 4, yes.

*Lyme—Feb. 16, '97, No license. Feb. 21, '99, No license.

Orleans—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Nos. 1, 2, 3, no; no. 4, yes.

Pamella—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, not submitted.

Philadelphia—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, No license.

*Rodman—Feb. 16, '97, No license. Feb. 21, '99, Nos. 1, 2, 3, no; no. 4, yes.

Rutland—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 21, '99, Nos. 1, 2, 3, no; no. 4, yes.

Theresa—Feb. 16, '97, 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, illegal, by order of court.

*Watertown—Feb. 16, '97, No license. Feb. 21, '99, not submitted.

Wilna—Feb. 16, '97, Full license. Feb. 21, '99, not submitted.

Worth—Feb. 16, '97, No license. Feb. 21, '99, Nos. 1, 2, 3, no; No. 4, yes.

LEWIS COUNTY

Croghan—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Denmark—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Diana—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Greig—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

*Harrisburgh—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

High Market—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Lewis—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Leyden—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

Lowville—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Lyonsdale—Mar. 2, '97, No license. Nov. 7, '99, No license.

Martinsburgh—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Montague—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

New Bremen—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

*Osceola—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

Pinckney—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

Turin—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

Watson—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

West Turin—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

LIVINGSTON COUNTY

Avon—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.

Caledonia—Mar. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 14, '99, No. 1, 2, no; no. 3, 4, yes.

Conesus—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.

*Geneseo—Mar. 9, '97, not submitted. May 10, '97, (Special), Full license. Mar. 14, '99, Nos. 1, 3, yes; nos. 2, 4, no.

*Groveland—Mar. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 14, '99, not submitted.

Leicester—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.

Lima—Mar. 9, '97, No license. Mar. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.

*Livonia—Mar. 9, '97, not submitted. May 25, '97, (Special), Nos. 1, 2, no; nos. 3, 4, yes. Mar. 14, '99, Nos. 1, 2, 4, no; no. 3, yes.

Mt. Morris—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.

North Dansville—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.

Nunda—Mar. 9, '97, Full license. Mar. 14, '99, No. 1, no; nos. 2, 3, 4, yes.

*Ossian—Mar. 9, '97, No license. Mar. 14, '99, not submitted.

Portage—Mar. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 14, '99, Nos. 1, 2, 4, no; no. 3, yes.

Sparta—Mar. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 14, '99, not submitted.

*Springwater—Mar. 9, '97, No license. Mar. 14, '99, not submitted.

*West Sparta—Mar. 9, '97, No license. Mar. 14, '99, not submitted.

York—Mar. 9, '97, No license. Mar. 14, '99, No license.

MADISON COUNTY

*Brookfield—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, No license.

Cazenovia—Feb. 9, '97, Full license. Nov. 7, '99, Full license.

De Ruyter—Feb. 9, '97, Full license. Nov. 7, '99, Full license.

Eaton—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

*Fenner—Feb. 9, '97, No license. Nov. 7, '99, No license.

Georgetown—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

Hamilton—Feb. 9, '97, Full license. Nov. 7, '99, Full license.

Lebanon—Feb. '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Full license.

Lenox—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Lincoln—Feb. 9, '97, Full license. Nov. 7, '99, Full license.

Madison—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Nelson—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Nov. 7, '99, No license.

Smithfield—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Stockbridge—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Sullivan—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

MONROE COUNTY

Brighton—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

Chill—Mar. 2, '97, No license. Mar. 7, '99, No license.

Clarkson—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Gates—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Greece—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

Hamlin—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Henrietta—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Irondequoit—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

Mendon—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Ogden—Mar. 2, '97, Full license. Mar. 7, '99, Nos. 1, 2, 4, no; no. 3, yes.

*Parma—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, No license.

Penfield—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Perrinton—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

Pittsford—Mar. 2, '97, Full license. Mar. 7, '99, Nos. 1, 3, 4, yes; no. 2, no.

Riga—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

*Rush—Mar. 2, '97, Nos. 1, 3, 4, yes; no. 2, no. Mar. 7, '99, No license.

Sweden—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

Webster—Mar. 2, '97, No license. Mar. 7, '99, Full license.

Wheatland—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

MONTGOMERY COUNTY

Amsterdam—Feb. 9, '97, Full license. Feb. 14, '99, Nos. 1, 3, 4, yes; no. 2, no.

Canajoharie—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Charleston—Feb. 9, '97, No. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Florida—Feb. 9, '97, Nos. 1, 4, yes; nos. 2, 3, no. Feb. 14, '99, not submitted.

Glen—Feb. 9, '97, Full license. Feb. 14, '99, Full license.

Minden—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Mohawk—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Palatine—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Root—Feb. 9, '97, Nos. 1, 4, yes; nos. 2, 3, no. Feb. 14, '99, Full license.

St. Johnsville—Feb. 9, '97, Full license. Feb. 14, '99, Full license.

NASSAU COUNTY

Prior to Jan. 1, 1899, the following towns were part of Queens county.

Hempstead—Apr. 7, '96, Full license. Apr. 5, '98, Full license.

North Hempstead—Apr. 7, '96, Full license. Apr. 5, '98, not submitted.

Oyster Bay—Apr. 7, '96, Full license. Apr. 5, '98, not submitted.

NIAGARA COUNTY

*Cambria—Apr. 14, '96, Nos. 1, 2, 4, yes; no. 3, no. Apr. 12, '96, No license. Apr. 17, 1900, (Special), Full license.

*Hartland—Apr. 14, '96, No license. Apr. 12, '98, No license.

Lewiston—April 14, '96, Full license. Apr. 12, '98, not submitted.

Lockport—Apr. 14, '96, Nos. 1, 2, 4, no; no. 3, yes. Apr. 12, '98, Full license.

*Newfane—Apr. 14, '96, No license. Apr. 12, '98, No license.

Niagara—Apr. 14, '96, Full license. Apr. 12, '98, not submitted.

Pendleton—Apr. 14, '96, Full license. Apr. 12, '98, not submitted.

Porter—Apr. 14, '96, Nos. 1, 2, no; nos. 3, 4, yes. Apr. 12, '98, No. 1, no; nos. 2, 3, 4, yes.

Royalton—Apr. 14, '96, Nos. 1, 3, yes; nos. 2, 4, no. Apr. 12, '98, Full license.

*Somerset—Apr. 14, '96, No license. Apr. 12, '98, not submitted.

Wheatfield—Apr. 14, '96, Full license. Apr. 12, '98, not submitted.

Wilson—Apr. 14, '96, Full license. Apr. 12, '98, not submitted.

ONEIDA COUNTY

Annsville—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, not submitted.

Augusta—Mar. 2, '97, No. 1, no; nos. 2, 3, 4, yes. Mar. 7, '99, not submitted.

Ava—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Boonville—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Bridgewater—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, not submitted.

Camden—Mar. 2, '97, Full license. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Deerfield—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Florence—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Floyd—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Forestport—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Kirkland—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

Lee—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Marcy—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Vernon—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Verona—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, not submitted.

Vienna—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Western—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

*Westmoreland—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Whitestown—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

ONONDAGA COUNTY

Camillus—Feb. 9, '97, Full license. Nov. 7, '99, Full license.

Cicero—Feb. 9, '97, Full license. Nov. 7, '99, Full license.

Clay—Feb. 9, '97, Full license. Nov. 7, '99, Full license.

DeWitt—Feb. 9, '97, Full license. Nov. 7, '99, Full license.

Elbridge—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

*Fabius—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Geddes—Feb. 9, '97, Full license. Nov. 7, '99, Nos. 1, 4, yes; nos. 2, 3, not submitted.

Lafayette—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Lysander—Feb. 9, '97, Full license. Nov. 7, '99, Full license.

Manlius—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Marcellus—Feb. 9, '97, Nos. 1, 3, yes; nos. 2, 4, no. Nov. 7, '99, Nos. 1, 3, 4, yes; no. 2, no.

Onondaga—Feb. 9, '97, Full license. Nov. 7, '99, Full license.

Otisco—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Pompey—Feb. 9, '97, Full license. Nov. 7, '99, Full license.

Salina—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Skaneateles—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Spafford—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

Tully—Feb. 9, '97, Full license. Nov. 7, '99, No. 1, no; nos. 2, 3, 4, yes.

Van Buren—Feb. 9, '97, Nos. 1, 4, no; nos. 2, 3, yes. Nov. 7, '99, Full license.

ONTARIO COUNTY

*Ristol—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

*Hopewell—Mar. 2, '97, No license. Mar. 7,
Manchester—Mar. 2, '97, Nos. 1, 2, 3, no;
license.

Naples—Mar. 2, '97, Full license. Mar. 7, '
Phelps—Mar. 2, '97, Nos. 1, 2, no; nos. 3,
mitted.

*Richmond—Mar. 2, '97, No license. Mar.

*Seneca—Mar. 2, '97, No license. Mar. 7, '

South Bristol—Mar. 2, '97, Full license. M

*West Bloomfield—Mar. 2, '97, No license.

Victor—Mar. 2, '97, Full license. Mar. 7, '

ORANGE COUNTY

*Blooming Grove—Mar. 2, '97, Full license
No license.

Chester—Mar. 2, '97, Nos. 1, 2, no; nos. 3,
Act), Nos. 1, 3, 4, yes; no. 2, no.

*Cornwall—Mar. 2, '97, Nos. 1, 2, 4, no; no.
Act), No license; Nov. 7, '99, Nos. 1, 2, 4, no;

Crawford—Mar. 2, '97, Nos. 1, 2, 3, no; no.
Act), Full license.

Deer Park—Mar. 2, '97, Full license. No
license.

Gashen—Mar. 2, '97, Full license. Nov
license.

Greenville—Mar. 2, '97, No license. Nov
1, 2, 3, no; no. 4, yes.

Hamptonburg—Mar. 2, '97, Nos. 1, 3, 4,
(Special Act), Full license.

Highlands—Mar. 2, '97, Full license. No
license.

Minisink—Mar. 2, '97, No license. Nov. 8,
no; nos. 3, 4, yes.

Monroe—Mar. 2, '97, Full license. Nov. :
cense.

Montgomery—Mar. 2, '97, Full license. N
license.

Mt. Hope—Mar. 2, '97, Nos. 1, 2, no; nos. 3
Act), Full license.

Newburgh—Mar. 2, '97, Nos. 1, 2, no; nos. 3
Act), Nos. 1, 2, no; nos. 3, 4, yes.

Wallkill—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 8, '98, (Special Act), Nos. 1, 3, 4, yes; no. 2, no.

Warwick—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

*Wawayanda—Mar. 2, '97, No license. Nov. 8, '98, (Special Act), No license.

*Woodbury—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 8, '98, (Special Act), Nos. 1, 2, 3, no; no. 4, yes.

ORLEANS COUNTY

Albion—Mar. 9, '97, Full license. Mar. 14, '99, Full license.

*Barre—Mar. 9, '97, No license. Mar. 14, '99, not submitted.

Carlton—Mar. 9, '97, No license. Mar. 14, '99, No license.

Clarendon—Mar. 9, '97, No license. Mar. 14, '99, Nos. 1, 3, 4, yes; no. 2, no.

*Gaines—Mar. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 14, '99, Nos. 1, 2, 4, no; no. 3, yes.

Kendall—Mar. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.

Murray—Mar. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 14, '99, Full license.

Ridgeway—Mar. 9, '97, Full license. Mar. 14, '99, Full license.

*Shelby—Mar. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

*Yates—Mar. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 14, '99, No license.

OSWEGO COUNTY

Albion—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Amboy—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

*Boylston—Mar. 2, '97, No license. Nov. 7, '99, No license.

Constantia—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Granby—Mar. 2, '97, Full license. Nov. 7, '99, not submitted. Dec. 28, '99, (Special), Nos. 1, 2, 4, no; no. 3, yes.

*Hannibal—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Nov. 7, '99, No license.

Hastings—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

Mexico—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

*New Haven—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Nov. 7, '99, not submitted

Redfield—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

Richland—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Sandy Creek—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

Schroepel—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

*Scriba—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

Volney—Mar. 2, '97, Full license. Nov. 7, '99, Nos. 1, 2, 4, no; no. 3, yes. Mar. 14, 1900, (Special), No license.

West Monroe—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Williamstown—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

OTSEGO COUNTY

Burlington—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

Butternuts—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 14, '99, Nos. 1, 2, 4, no; no. 3, yes.

Cherry Valley—Feb. 9, '97, No. 1, no; nos. 2, 3, 4, yes. Feb. 14, '99, not submitted.

*Decatur—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Edmeston—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, No. 1, no; nos. 2, 3, 4, yes.

Exeter—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Hartwick—Feb. 9, '97, No license. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Laurens—Feb. 9, '97, No license. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Maryland—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, not submitted.

Middlefield—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, not submitted.

Milford—Feb. 9, '97, Nos. 1, 3, 4, yes; no. 2, no. Feb. 14, '99, not submitted.

Morris—Feb. 9, '97, No. 1, no; nos. 2, 3, 4, yes. Feb. 14, '99, not submitted.

New Lisbon—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Oneonta—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

*Otego—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 14, '99, No license.

Otsego—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Roseboom—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

Springfield—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Unadilla—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

Westford—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, not submitted.

Worcester—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, not submitted.

PUTNAM COUNTY

Carmel—Mar. 23, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 28, '99, not submitted.

Kent—Mar. 23, '97, No license. Mar. 28, '99, Nos. 1, 2, 3, no; no. 4, yes.

Patterson—Mar. 23, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 28, '99, not submitted.

Phillipstown—Mar. 23, '97, Full license. Mar. 28, '99, not submitted.

Putnam Valley—Mar. 23, '97, No license. Mar. 28, '99, not submitted.

South East—Mar. 23, '97, Full license. Mar. 28, '99, not submitted.

QUEENS COUNTY

Became part of Greater New York January 1, 1898.

RENSSELAER COUNTY

Berlin—Mar. 2, '97, No license. Nov. 7, '99, No license.

Brunswick—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, Full license.

East Greenbush—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Grafton—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

Greenbush—Mar. 2, '97, Full license. Apr. 23, '97, City of Rensselaer.

Hoosick—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

Lansingburgh—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Nassau—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

North Greenbush—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Petersburgh—Mar. 2, '97, No license. Nov. 7, '99, No license.

Pittstown—Mar. 2, '97, No license. Nov. 7, '99, Full license.

Poestenkill—Mar. 2, '97, No license. Nov. 7, '99, Full license.

South East—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

ROCKLAND COUNTY

Clarkstown—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Haverstraw—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Orangetown—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Ramapo—Mar. 2, '97, No license. Nov. 8, '98, (Special Act), Full license.

Stony Point—Mar. 2, '97, No. 1, yes; nos. 2, 3, 4, no. Nov. 8, '98, (Special Act), Nos. 1, 3, yes; nos. 2, 4, no.

ST. LAWRENCE COUNTY

Brasher—Feb. 9, '97, Full license. Feb. 14, '99, Full license.

Canton—Feb. 9, '97, No. 1, no; nos. 2, 3, 4, yes. Feb. 14, '99, No. 1, no; nos. 2, 3, 4, yes.

Clare—Feb. 9, '97, Nos. 1, 4, yes; nos. 2, 3, no. Feb. 14, '99, No license.

Clifton—Feb. 9, '97, No license. Feb. 14, '99, Full license.

Colton—Feb. 9, '97, Full license. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

DeKalb—Feb. 9, '97, No license. Feb. 14, '99, No license.

De Peyster—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

*Edwards—Feb. 9, '97, Nos. 1, 3, 4, yes; no. 2, no. Feb. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.

Fine—Feb. 9, '97, Nos. 1, 3, 4, yes; no. 2, no. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Fowler—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

Gouverneur—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, No. 1, no; nos. 2, 3, 4, yes.

Hammond—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

Herman—Feb. 9, '97, No license. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

*Hopkinton—Feb. 9, '97, Full license. Feb. 14, '99, Full license.

*Lawrence—Feb. 9, '97, Full license. Feb. 14, '99, No license.

Norfolk—Feb. 9, '97, No license. Feb. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.
 Oswegatchie—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.
 Parishville—Feb. 9, '97, Full license. Feb. 14, '99, No. 1, no; nos. 2, 3, 4, yes.

*Pierrepont—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

*Pitcairn—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, not submitted.

Potsdam—Feb. 9, '97, Full license. Feb. 14, '99, Full license.

Rossie—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

*Russell—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, No license.

*Stockholm—Feb. 9, '97, No license. Feb. 14, '99, No license.

Waddington—Feb. 9, '97, Full license. Feb. 14, '99, Full license.

SARATOGA COUNTY

Ballston—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 4, yes; nos. 2, 3, no.

*Charlton—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

*Clifton Park—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Corinth—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Day—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, not submitted.

*Edinburg—Mar. 2, '97, No license. Mar. 7, '99, No license.

Galway—Mar. 2, '97, No license. Mar. 7, '99, No license.

Greenfield—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

Hadley—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, not submitted.

Half Moon—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Malta—Mar. 2, '97, No license. Mar. 7, '99, Full license.

Milton—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

*Moreau—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

*Northumberland—Mar. 2, '97, No license. Mar. 7, '99, No license.

*Providence—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Saratoga—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, 3, 4, yes; no. 2, no.

*Glenville—Apr. 7, '96, No license. Apr. 5, '98, not submitted. Nov. 7, '99, not submitted.

Niskayuna—Apr. 6, '97, Full license. Nov. 7, '99, not submitted.

*Throupsburgh—Feb. 23, '97, No license. Nov. 7, '99, not submitted. 7, '99, not submitted.

Rotterdam—Apr. 7, '96, Full license. Apr. 5, '98, not submitted. Nov. 7, '99, Full license.

SCHOHARIE COUNTY

Blenheim—Feb. 16, '97, No license. Feb. 21, '99, Nos. 1, 2, 3, no; no. 4, yes.

Broome—Feb. 16, '97, No license. Feb. 21, '99, No license.

Carlisle—Feb. 16, '97, Nos. 1, 3, 4, yes; no. 2, no. Feb. 21, '99, not submitted.

Cobleskill—Feb. 16, '97, Full license. Feb. 21, '99, not submitted.

Conesville—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Nos. 1, 2, 3, no; no. 4, yes.

Esperance—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Fulton—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 21, '99, Nos. 1, 3, 4, yes; no. 2, no.

Glilboa—Feb. 16, '97, No license. Feb. 21, '99, No license.

*Jefferson—Feb. 16, '97, No license. Feb. 21, '99, No license.

Middleburgh—Feb. 16, '97, Nos. 1, 4, yes; nos. 2, 3, no. Feb. 21, '99, No license.

Richmondville—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 21, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Schoharie—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Seward—Feb. 16, '97, Full license. Feb. 21, '99, Full license.

Sharon—Feb. 16, '97, Full license. Feb. 21, '99, not submitted.

*Summit—Feb. 16, '97, No license. Feb. 21, '99, Nos. 1, 2, 3, no; no. 4 yes.

Wright—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 21, '99, not submitted.

SCHUYLER COUNTY

*Catharine—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Cayuta—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Dix—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Hector—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 14, '99, no license.

Montour—Feb. 9, '97, Full license. Feb. 14, '99, Nos. 1, 3, 4, yes; no. 2, no.

Orange—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, not submitted.

*Reading—Feb. 9, '97, Nos. 1, 4, yes; nos. 2, 3, no. Feb. 14, '99, Nos. 1, 4, yes; nos. 2, 3, no.

SENECA COUNTY

Covert—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 14, '99, Full license.

Fayette—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

Junius—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, Nos. 1, 2, 3, not submitted; no. 4, yes.

*Lodi—Feb. 9, '97, No license. Feb. 14, '99, No license.

Ovid—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Romulus—Feb. 9, '97, Full license. Feb. 14, '99, Full license.

Seneca Falls—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

*Tyre—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Varick—Feb. 9, '97, No. 1, yes; nos. 2, 3, 4, no. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Waterloo—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

STEUBEN COUNTY

Addison—Feb. 23, '97, Full license. Nov. 7, '99, Full license.

*Avoca—Feb. 23, '97, No license. Nov. 7, '99, No license.

Bath—Feb. 23, '97, Full license. Nov. 7, '99, Full license.

Bradford—Feb. 23, '97, No license. Nov. 7, '99, No license.

*Cameron—Feb. 23, '97, No license. Nov. 7, '99, not submitted.

*Campbell—Feb. 23, '97, No license. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

*Canisteo—Feb. 23, '97, Full license. Nov. 7, '99, No license.

*Caton—Feb. 23, '97, No license. Nov. 7, '99, not submitted.

Cohocton—Feb. 23, '97, Full license. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Corning—Feb. 23, '97, Full license. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Dansville—Feb. 23, '97, Full license. Nov. 7, '99, Full license.

Erwin—Feb. 23, '97, Full license. Nov. 7, '99, Full license.

*Fremont—Feb. 23, '97, No license. Nov. 7, '99, not submitted.

*Greenwood—Feb. 23, '97, No license. Nov. 7, '99, not submitted.

*Hartsville—Feb. 23, '97, No license. Nov. 7, '99, not submitted.

*Hornby—Feb. 23, '97, No license. Nov. 7, '99, not submitted.

Hornellsville—Feb. 23, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

*Howard—Feb. 23, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, No license.

Rathbone—Feb. 23, '97, No license. Nov. 7, '99, No license.
 *Thurston—Feb. 23, '97, No license. Nov. 7, '99, not submitted.
 *Troupsburgh—Feb. 23, '97, No license. Nov. 7, '99, not submitted.
 Tuscarora—Feb. 23, '97, No license. Nov. 7, '99, not submitted.
 Urbana—Feb. 23, '97, Full license. Nov. 7, '99, not submitted.
 Wayland—Feb. 23, '97, Full license. Nov. 7, '99, not submitted.
 Wayne—Feb. 23, '97, Nos. 1, 3, 4, yes; no. 2, no. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.
 West Union—Feb. 23, '97, No license. Nov. 7, '99, not submitted.
 *Wheeler—Feb. 23, '97, No license. Nov. 7, '99, No license.
 *Woodhull—Feb. 23, '97, No license. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

SUFFOLK COUNTY

Babylon—Apr. 7, '96, Full license. Apr. 5, '98, not submitted.
 Brookhaven—Apr. 7, '96, Full license. Apr. 5, '98, not submitted.
 *East Hampton—Apr. 7, '96, No license. Apr. 5, '98, not submitted.
 Huntington—Apr. 7, '96, Full license. Apr. 5, '98, Nos. 1, 3, 4, yes; no. 2, no.
 Islip—Apr. 7, '96, Nos. 1, 3, 4, yes; no. 2, no. Apr. 5, '98, Full license.
 Riverhead—Apr. 7, '96, No. 1, no; nos. 2, 3, 4, yes. Apr. 5, '98, not submitted.
 *Shelter Island—Apr. 7, '96, Nos. 1, 2, 3, no; no. 4 yes. Apr. 5, '98, Nos. 1, 2, no; nos. 3, 4, yes. Apr. 10, 1900, (Special), Nos. 1, 2, 3, no; no. 4, yes.
 Smithtown—Apr. 7, '96, Full license. Apr. 5, '98, not submitted.
 Southampton—Apr. 7, '96, Nos. 1, 2, no; nos. 3, 4, yes. Apr. 5, '98, Nos. 1, 2, no; nos. 3, 4, yes.
 Southold—Apr. 7, '96, Full license. Apr. 5, '98, Nos. 1, 3, 4, yes; no. 2, no.

SULLIVAN COUNTY

*Bethel—Mar. 2, '97, No license. Nov. 8, '98, (Special Act), No license.
 Callicoon—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), not submitted.
 Cohecton—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), not submitted.
 Delaware—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), not submitted.
 Fallsburgh—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Nos. 1, 2, no; nos. 3, 4, yes.
 Forestburgh—Mar. 2, '97, No license. Nov. 8, '98, (Special Act), not submitted.
 Fremont—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.
 Highlands—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.
 Liberty—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Lumberland—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 8, '98, (Special Act), Nos. 1, 2, no; nos. 3, 4, yes.

Mamakating—Mar. 2, '97, Nos. 1, 3, 4, yes; no. 2, no. Nov. 8, '98, (Special Act), Full license.

*Neversink—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Rockland—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 8, '98 (Special Act), not submitted.

Thompson—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), not submitted.

Tusten—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), not submitted.

TIOGA COUNTY

Barton—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

*Berkshire—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

*Candor—Feb. 9, '97, No license. Feb. 14, '99, Nos. 1, 2, 4, no; no. 3, yes.

*Newark Valley—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Nichols—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

Owego—Feb. 9, '97, Full license. Feb. 14, '99, Full license.

*Richford—Feb. 9, '97, No. 1, no; nos. 2, 3, 4, yes. Feb. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.

Spencer—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.

Tioga—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

TOMPKINS COUNTY

*Caroline—Feb. 9, '97, No license. Feb. 14, '99, No license.

*Danby—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Dryden—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 14, '99, No license.

*Enfield—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Groton—Feb. 9, '97, No license. Feb. 14, '99, Nos. 1, 2, 4, no; no. 3, yes.

Ithaca—Feb. 9, '97, Full license. Feb. 14, '99, Nos. 1, 2, 4, no; no. 3, yes.

*Lansing—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, No license.

*Newfield—Feb. 9, '97, No. 1, no; nos. 2, 3, 4, yes. Feb. 14, '99, Nos. 1, 2, 4, no; no. 3, yes.

Ulysses—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 14, '99, Full license.

ULSTER COUNTY

Denning—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

Esopus—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Gardiner—Mar. 2, '97, Nos. 1, 3, no; nos. 2, 4, yes. Nov. 7, '99, not submitted.

*Hardenburgh—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

Hurley—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

*Kingston—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Lloyd—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

Marbletown—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, No license.

Marlborough—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted. Dec. 14, '99, (Special), Nos. 1, 2, 3, no; no. 4, yes.

New Paltz—Mar. 2, '97, No. 1, no; nos. 2, 3, 4, yes. Nov. 7, '99, not submitted.

*Olive—Mar. 2, '97, No license. Nov. 7, '99, No license.

*Plattekill—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

Rochester—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Rosendale—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Saugerties—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Shandaken—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

*Shawangunk—Mar. 2, '97, No license. Nov. 7, '99, No license.

Ulster—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Wawarsing—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Woodstock—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

WARREN COUNTY

Bolton—Apr. 7, '96, Full license. Apr. 5, '98, Full license.

Caldwell—Apr. 7, '96, Full license. Apr. 5, '98, not submitted.

Chester—Apr. 7, '96, Nos. 1, 2, no; nos. 3, 4, yes. Apr. 5, '98, Nos. 1, 3, 4, yes; no. 2, no.

Hague—Apr. 7, '96, Full license. Apr. 5, '98, No license.

*Horicon—Apr. 7, '96, Nos. 1, 2, 3, no; no. 4, yes. Apr. 5, '98, not submitted.

Johnsburg—Apr. 7, '96, Full license. Apr. 5, '98, not submitted.

Luzerne—Apr. 7, '96, Full license. Apr. 5, '98, not submitted.

Queensbury—Apr. 7, '96, Full license. Apr. 5, '98, not submitted.

*Stony Creek—Apr. 7, '96, Nos. 1, 2, 3, no; no. 4, yes. Apr. 5, '98, not submitted.

Thurman—Apr. 7, '96, Nos. 1, 2, 3, no; no. 4, yes. Apr. 5, '98, not submitted.

Warrensburg—Apr. 7, '96, Full license. Apr. 5, '98, not submitted.

WASHINGTON COUNTY

*Argyle—Mar. 2, '97, No license. Mar. 7, '99, No license.

Cambridge—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

Dresden—Mar. 2, '97, Full license. Mar. 7, '99, Nos. 1, 2, 4, no; no. 3, yes.

- *Easton—Mar. 2, '97, Full license. Mar. 7, '99, Full license.
- *Fort Ann—Mar. 2, '97, Nos. 1, 3, 4, yes; no. 2, no. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.
- Fort Edward—Mar. 2, '97, Full license. Mar. 7, '99, Full license.
- Granville—Mar. 2, '97, Full license. Mar. 7, '99, Full license.
- Greenwich—Mar. 2, '97, Full license. Mar. 7, '99, Full license.
- Hampton—Mar. 2, '97, Full license. Mar. 7, '99, Full license.
- *Hartford—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.
- *Hebron—Mar. 2, '97, No license. Mar. 7, '99, not submitted.
- *Jackson—Mar. 2, '97, No license. Mar. 7, '99, not submitted.
- Kingsbury—Mar. 2, '97, Full license. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.
- *Putnam—Mar. 2, '97, No license. Mar. 7, '99, not submitted.
- Salem—Mar. 2, '97, No. 1, no; nos. 2, 3, 4, yes. Mar. 7, '99, No. 1, no; nos. 2, 3, 4, yes.
- White Creek—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.
- Whitehall—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

WAYNE COUNTY

- Arcadia—Mar. 2, '97, Full license. Mar. 7, '99, Full license.
- *Butler—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.
- Galen—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.
- Huron—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, No license.
- Lyons—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.
- *Macedon—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, No license.
- *Marion—Mar. 2, '97, No license. Mar. 7, '99, not submitted.
- *Ontario—Mar. 2, '97, No license. Mar. 7, '99, not submitted.
- Palmyra—Mar. 2, '97, Full license. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.
- *Rose—Mar. 2, '97, No license. Mar. 7, '99, not submitted.
- Savannah—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, 4, no; no. 3, yes.
- *Sodus—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.
- *Walworth—Mar. 2, '97, No license. Mar. 7, '99, not submitted.
- *Williamson—Mar. 2, '97, No license. Mar. 7, '99, No license.
- Wolcott—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

WESTCHESTER COUNTY

- Bedford—Mar. 30, '97, No. 1, no; nos. 2, 3, 4, yes. Mar. 28, '99, not submitted.
- Cortlandt—Mar. 31, '96, Full license. Mar. 29, '98, not submitted.

East Chester—Mar. 31, '96, Full license. Mar. 29, '98, not submitted.
 Greenburg—Mar. 30, '97, Full license. Mar. 28, '99, Full license.
 Harrison—Mar. 31, '96, Full license. Mar. 29, '98, not submitted.
 *Lewisboro—Mar. 30, '97, No license. Mar. 28, '99, No license.
 Mamaroneck—Mar. 31, '96, Full license. Mar. 29, '98, not submitted.
 Mount Pleasant—Mar. 30, '97, No. 1, no; nos. 2, 3, 4, yes. Mar. 28, '99,
 Full license.
 Newcastle—Mar. 30, '97, No license. Mar. 28, '99, Full license.
 New Rochelle—Mar. 31, '96, Full license. Mar. 29, '98, Full license.
 North Castle—Mar. 30, '97, Full license. Mar. 28, '99, not submitted.
 North Salem—Mar. 30, '97, Nos. 1, 3, 4, yes; no. 2, no. Mar. 28, '99, not
 submitted.
 Ossining—Mar. 31, '96, Full license. Mar. 29, '98, Full license.
 *Pelham—Mar. 31, '96, Nos. 1, 2, 4, no; no. 3, yes. Mar. 29, '98, Full
 license. Mar. 27, 1900, (Special), Full license.
 *Poundridge—Mar. 30, '97, No license. Mar. 28, '99, not submitted.
 Rye—Mar. 31, '96, Full license. Mar. 29, '98, not submitted.
 *Scarsdale—Mar. 31, '96, No license. Mar. 29, '98, not submitted. Mar.
 28, '99, No license.
 Somers—Mar. 30, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 28, '99, Nos. 1, 3,
 4, yes; no. 2, no.
 White Plains—Mar. 31, '96, Full license. Mar. 29, '98, not submitted.
 Yorktown—Mar. 31, '96, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 29, '98, not
 submitted.

WYOMING COUNTY

Arcade—Feb. 23, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 28, '99, No. 1, no;
 nos. 2, 3, 4, yes.
 Attica—Feb. 23, '97, Full license. Feb. 28, '99, not submitted.
 Bennington—Feb. 23, '97, Full license. Feb. 28, '99, not submitted.
 Castile—Feb. 23, '97, No license. Feb. 28, '99, No license.
 *Covington—Feb. 23, '97, No license. Feb. 28, '99, not submitted.
 Eagle—Feb. 23, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 28, '99, Nos. 1, 2, 3,
 no; no. 4, yes.
 Gainesville—Feb. 23, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 28, '99, Nos. 1,
 2, no; nos. 3, 4, yes.
 Genesee Falls—Feb. 23, '97, Full license. Feb. 28, '99, Full license.
 Java—Feb. 23, '97, Full license. Feb. 28, '99, not submitted.
 *Middlebury—Feb. 23, '97, No license. Feb. 28, '99, Nos. 1, 2, 4, no; no.
 3, yes.
 *Orangeville—Feb. 23, '97, No license. Feb. 28, '99, not submitted.
 *Perry—Feb. 23, '97, No license. Feb. 28, '99, No license.
 Pike—Feb. 23, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 28, '99, No license.
 Sheldon—Feb. 23, '97, Full license. Feb. 28, '99, not submitted.
 Warsaw—Feb. 23, '97, No license. Feb. 28, '99, Full license.
 Wethersfield—Feb. 23, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 28, '99, Nos.
 1, 2, 3, no; no. 4, yes.

YATES COUNTY

*Barrington—Feb. 16, '97, No license. Feb. 28, '99, not submitted.

*Benton—Feb. 16, '97, No license. Feb. 28, '99, not submitted.

*Italy—Feb. 16, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 28, '99, not submitted.

*Jerusalem—Feb. 16, '97, No license. Feb. 28, '99, No license.

*Middlesex—Feb. 16, '97, No license. Feb. 28, '99, not submitted.

Milo—Feb. 16, '97, Full license. Feb. 28, '99, not submitted.

Potter—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 28, '99, not submitted.

Starkey—Feb. 16, '97, Nos. 1, 3, 4, yes; no. 2, no. Feb. 28, '99, Nos. 1, 2, no; nos. 3, 4, yes.

• Torrey—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 28, '99, not submitted.

SUMMARY OF PRECEDING TABLES.

COUNTIES.	Number full license towns.	Number no license towns.	Number partial license towns.	Total towns.
Albany	5	1	4	10
Allegany	2	16	11	29
Broome	1	8	7	16
Cattaraugus	8	18	7	33
Cayuga	8	12	8	28
Chautauqua	5	15	6	26
Chemung	1	8	7	11
Chenango	5	10	6	21
Clinton	5	8	1	14
Columbia	11	1	6	18
Cortland	7	7	8	15
Delaware	1	13	5	19
Dutchess	9	7	4	20
Erie	18	1	6	25
Essex	9	3	6	18
Franklin	5	10	4	19
Fulton	4	1	5	10
Genesee	4	2	7	13
Greene	3	6	5	14
Hamilton	5	-----	3	8
Herkimer	11	1	8	20
Jefferson	9	5	8	22
Lewis	8	3	7	18
Livingston	5	4	8	17
Madison	11	3	1	15
Monroe	9	3	7	19
Montgomery	7	-----	3	10
Nassau	3	-----	-----	3
Niagara	8	3	1	12
Oneida	14	2	10	26
Ontonagon	13	-----	6	19
Ontario	5	9	2	16
Orange	11	2	7	20
Orleans	3	3	4	10
Oswego	10	5	6	21
Otsego	6	2	16	24
Putnam	2	1	3	6
Rensselaer	11	3	1	15
Rockland	4	-----	1	5
St. Lawrence	7	8	16	31
Saratoga	8	6	6	20
Schenectady	2	2	1	5
Schoharie	3	4	9	16
Schoyler	2	3	3	8
Seneca	5	2	3	10
Steuben	6	13	8	32
Suffolk	4	1	5	10
Sullivan	10	2	3	15
Tioga	2	2	5	9
Tompkins	1	5	3	9
Ulster	9	5	6	20
Warren	6	1	4	11
Washington	7	4	6	17
Wayne	3	7	5	15
Westchester	13	3	4	20
Wyoming	6	5	5	16
Yates	1	4	4	9
Total	349	278	311	938

January 22, 1901.

TABLE
Showing excise taxes upon the business of trafficking in liquors and transfer of certificates under the provisions of the Liquor Tax Law.

	Subdivision 1 of section 11. Liquors to be drunk upon the premises where sold. (Saloons and hotels.)	Subdivision 2 of section 11. Liquors not to be drunk upon the premises where sold. (Store- keepers.)	Sub- division 3 of section 11. (Pharma- ceuticals.)	Sub- division 4 of section 11. (Common carriers.)	Sub- division 5. Bottlers of malt liquors. (Special ve- hicle cer- tificate.)	Sub- division 6 of section 11. (Alcohol only.)	Sub- division 6A of section 11. (Fruit growers, etc.)	Section 31. All-night permits for each night.	Sections 25, 26 and 27. (Transfer tax.)
Cities of 1,500,000 or more.....	\$800 00	\$500 00	\$5 00	.....	.....	\$25 00	.....	.....	.....
Cities of less than 1,500,000 but more than 500,000.....	650 00	400 00	5 00	.....	.....	20 00	.....	.....	.....
Cities of less than 500,000 but more than 50,000 Cities or villages less than 50,000 but more than 10,000.....	500 00	300 00	5 00	.....	.....	15 00	.....	.....	.....
Cities or villages less than 10,000 but more than 5,000.....	350 00	200 00	5 00	.....	.....	10 00	.....	.....	.....
Villages of less than 5,000 but more than 1,200 Any other place.....	200 00	100 00	5 00	.....	.....	5 00	.....	.....	.....
For each car, steamboat or vessel.....	200 00	75 00	5 00	.....	.....	5 00	.....	.....	.....
For each vehicle.....	100 00	50 00	5 00	.....	.....	.....	.....	.....	.....
Any town.....	.....	.....	.....	.....	\$100 00	.....	.....	.....	.....
Cities only, to holders of subdivision 1 certifi- cates.....	.....	.....	.....	.....	.....	.....	\$50 00	\$10 00	.....
Subdivision 1, 2 and 4 certificates.....	.....	.....	.....	.....	.....	.....	.....	.....	\$10 00

BRIEF SYNOPSIS

OF THE

Present Laws Governing the Liquor Traffic in the Several States and Territories of the United States.

Believing it to be of interest as well as value in consideration of the subject of the control of the traffic in liquors, the following brief summary of the existing laws governing the same throughout the United States is given herewith. It will be noted that the license fees of the State of New York are by no means high as compared with those of many of the other states.

Alabama.

High license with local option. Law of 1898. Fee, \$175 to \$350, dependent upon location and population.

Alaska.

Strict prohibition under Act of Congress, 1887.

Arizona.

License with local option. Law of 1887 and amendments. Fee, *per quarter* \$30 to \$125, dependent upon population and amount sold.

Arkansas.

High license with local option. Law of 1894 and amendments. Fee, \$800 in every case, with bond not less than \$2,000.

California.

License with local option, under provisions of State constitution, and fees fixed by local authorities.

Colorado.

License and local option. Law of 1883 and amendments. Fee, not less than \$25, nor more than \$300 in counties, nor less than \$500 in incorporated towns and \$600 in cities, with bond not less than \$2,000.

Connecticut.

High license with local option. Law of 1897 with amendments. Fee, \$150 to \$450, dependent upon population, with bond not less than \$300.

Delaware.

High license, by courts. Law 1889. Fee, \$100 to \$300.

District of Columbia.

High license, granted by commissioners upon consent of residents and property owners. Act of Congress of 1893. Fee, \$500.

Florida.

High license and local option, license granted by commissioners upon consent of majority of registered voters of the district. Law of 1891. Fee, \$500.

Georgia.

High license and local option. Law of 1898 and amendments. Fee in Atlanta, \$1,000 to \$2,000 with conformity bond not less than \$2,000; in counties generally \$200, with bond not less than \$500. Recent enactments have extended the dispensary system to the entire state, subject to local option.

Idaho.

High license, granted by city authorities or county commissioners. Law of 1895 and amendments. Fee, \$300 to \$500, with bond not less than \$1,000. \$100 for hotels more than three miles from town.

Illinois.

License with local option. Law of 1874 and amendments. Fee not less than \$500, granted by local authorities; in cities fixed by local option, in some cases as high as \$1,000. Bond required of at least \$3,000 of all dealers.

Indiana.

High license, granted by commissioners under local option. Law of 1889 and amendments. Fee, \$250 to \$350, with bond not less than \$2,000.

Iowa.

License, subject to petition of voters. Laws 1894 and 1898. Fee, \$600. A lien upon all real or personal property connected with or used in the business. Bond not less than \$3,000.

Kansas.

Prohibition. Law 1881 and amendments.

Kentucky.

License, subject to majority of voters. Law of 1890 and amendments. Fees, \$100 to \$150.

Louisiana.

High license, granted by State or local authorities. Law of 1890 and amendments. Fees range from \$5 to \$3,500, there being 29 classes, according to amount of business done. Fee is a lien upon all property movable and immovable until paid.

Maine.

Prohibition. Law of 1893 and amendments. Liquor only sold by commissioner appointed by Governor, and for medicinal, mechanical and manufacturing purposes only.

Maryland.

License, under local control. Law 1890 and amendments. Fee, \$18 to \$450, according to quantity sold or according to rental value of premises occupied.

Massachusetts.

High license with local option. Laws 1881 and 1888 and amendments. Fee not less than \$1,000. Number of licenses limited to 1,000 of population except in Boston where 1 to 500 are allowed, not exceeding 1,000 licenses.

Michigan.

High license with local option. Law of 1887, amended 1893. Fee, \$500 with bond not less than \$3,000.

Minnesota.

High license with local option. Law of 1887 and amendments. Fee, \$500 to \$1,000 and upwards according to population, granted by local authorities. Bond to be not less than \$2,000.

Mississippi.

High license, subject to local option, granted by boards of supervisors in counties and corporation authorities in cities. Law of 1892 and amendments. Fee not less than \$600 or more than \$1,200, with an additional privilege tax on wholesalers of \$300.

Missouri.

License and local option. Laws of 1891-93 and 1899. Fee, *semi-annual*, \$300 to \$600, according to location and population, with bond not less than \$2,000.

Montana.

High license, regulated by localities. Law 1897 and amendments. Fees *semi-annual*, \$150 to \$300, dependent upon population.

New Jersey.

License, under local option and control. Laws of 1897-98 and amendments. Fees, \$100 to \$250.

New Mexico.

License, issued by county commissioners. Law of 1897. Fees \$100 to \$400, dependent upon population.

North Dakota.

Prohibition. Law of 1889 and amendments. No regulations recognizing any sale whatsoever.

North Carolina.

License and limited local option, under control of county authorities. Law 1899. Fees, State \$50 *semi-annually*. County may levy equal fees as state.

Nebraska.

High license with local option. Law 1891 and amendments. Fees, \$500 to \$1,000, according to location and population, with a bond of \$3,000.

Nevada.

License, issued by county commissioners. Law 1897 and amendments. Fees, \$30 up to \$600, according to amount of sales.

New Hampshire.

Prohibition. Laws 1855-1878 and amendments. Liquor sold only by agent appointed by Governor and sub-agents under him, for use in the arts, medical, mechanical and chemical purposes only.

Ohio.

High license under local option. Laws 1886-1897 and amendments. Fees, \$350, and are a lien upon all real property where business is carried on.

Oklahoma.

High license, under control of county officers. Law 1893 and amendments. Fee not less than \$200, with a bond for \$2,000.

Oregon

High license, granted by local authorities upon petition of voters. Law of 1899 and amendments. Fee, \$400, with bond of not less than \$1,000.

Pennsylvania.

License, under control of court. Laws of 1887-1891. Fees, \$75 to \$1,000, according to location and population, with bond of not less than \$2,000.

Rhode Island

High license with local option. Laws of 1889-1898 and amendments. Fees not less than \$200 to \$1,000, according to location and population.

South Carolina

Dispensary system under state control. Law of 1893 and amendments. Governor, comptroller and attorney-general form a State board of control and appoint in each county three persons

as a board, which board appoints one or more dispensers of liquor. This person must be endorsed by a majority of the freehold voters of the incorporated town or city where he is to do business. A State commissioner appointed by the Governor purchases pure liquor and sells to the duly appointed dispensers at a price not more than fifty per cent. above cost. The dispenser must not sell at more than fifty per cent above cost. The profits, less salaries and expenses, go to the State.

South Dakota.

License, issued by authorities upon application of twenty voters in district. Laws of 1897-99. Fees, \$400 to \$600, with bond of \$2,000.

Tennessee.

License, regarded as a tax issued by local authorities. Law of 1896 and amendments. Fees, \$150 to \$200 with added merchant's tax of .035 upon each \$100 worth of goods sold. Bond required of not less than \$500.

Texas

License, issued upon petition to court. Law 1893 and amendments. Fees, \$300, and any town or local tax added. Bond required of not less than \$5,000.

Utah.

License, granted by legalized authorities. Law 1894. Fees, not less than \$400, and dependent on quantity of liquor sold. Bond required of not less than \$500.

Vermont.

Prohibition. Law 1852 and amendments. County commissioner appointed by the Governor, who sells pure liquor for medicinal, mechanical and chemical purposes only.

Virginia.

License, under control of local boards. Laws of 1896-99. Fees, \$100 to \$200 and 8% upon the rental value of the place where sold, if a hotel or ordinary, with bond not less than \$250 nor more than \$500.

Washington.

License, granted by legalized authorities. Law of 1888. Fees, not less than \$300 nor more than \$1000, with bond not less than \$1000. Inspector to test all liquors for retail sale and certify them if found free from adulteration, or destroy if not.

West Virginia.

Licenses issued by courts and local authorities. Law of 1887 and amendments. Fees, \$350.

Wisconsin.

High license and local option. Law of 1889 and amendments. Fees, \$100 and \$200, according to location, with power in voters to increase same to \$400 and \$500 respectively.

Wyoming.

High license, issued by local authorities. Law of 1897. Fees \$100 to \$300 according to location.

THE
LIQUOR TAX LAW

OF THE
STATE OF NEW YORK,

BEING

Chapter 112, Laws of 1896,

AS AMENDED BY CHAP. 445, LAWS OF 1896; CHAP. 312, LAWS OF 1897;
CHAP. 167, LAWS OF 1898; CHAP. 398 AND CHAP. 434, LAWS
OF 1899; CHAP. 80, CHAP. 257 AND CHAP. 367,
LAWS OF 1900; AND CHAP. 640,
LAWS OF 1901.

ANNOTATED
BY
WILLIAM E. SCHENCK,
Assistant Counsel Department Excise.

PREPARED BY THE STATE COMMISSIONER OF EXCISE,
JUNE 1, 1901.

THE LIQUOR TAX LAW.

Being Chap. 112 Laws 1896 as Amended by Chap. 445, Laws 1896; Chap. 312, Laws 1897; Chap. 167, Laws 1898; Chap. 398 and Chap. 434, Laws 1899; Chap. 80, Chap. 257 and Chap. 367, Laws 1900; and Chap. 640, Laws 1901.

AN ACT in relation to the traffic in liquors, and for the taxation and regulation of the same, and to provide for local option, constituting chapter twenty-nine of the General Laws.

Became a law March 23, 1896, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

CHAPTER XXIX OF THE GENERAL LAWS.

THE LIQUOR TAX LAW.

Section 1. Short title.

2. Definitions.

3. Abolition of boards of excise, and their powers and duties.

4. The continuance of licenses.

5. The duties of existing boards of excise.

6. State commissioner of excise.

7. Office of state commissioner.

8. Deputy commissioner; secretary, clerks.

9. Special deputy commissioner in certain counties.

10. Special agents; attorneys.

11. Excise tax upon the business of trafficking in liquors.

12. Tax, when due and payable.

13. Officers to whom the tax is to be paid and how distributed.

Section 14. Compensation of county treasurers.

15. Books and blanks to be furnished by state commissioner of excise.
16. Local option to determine whether liquor shall be sold under the provisions of this act.
17. Statements to be made upon application for liquor tax certificate.
18. Bonds to be given.
19. The payment of the tax and issuing of the tax certificate.
20. Form of liquor tax certificate.
21. Posting liquor tax certificate.
22. Restrictions on the traffic in liquors in connection with other business.
23. Persons who shall not traffic in liquors and persons to whom a liquor tax certificate shall not be granted.
24. Places in which traffic in liquor shall not be permitted.
25. Surrender and cancellation of liquor tax certificates.
26. Changing place of traffic.
27. Voluntary sale of liquor tax certificate.
28. Certiorari upon refusal to issue or transfer liquor tax certificates; revocation and cancellation of liquor tax certificates.
29. Injunction for selling without liquor tax certificate.
30. Persons to whom liquor shall not be sold or given.
31. Other illegal sales and selling.
32. Sales and pledges; when void.
33. Persons liable for violation of this act.
34. Penalties for violation of this act.
35. Jurisdiction of courts.
36. Collection of fines and penalties and forfeiture of bonds.
37. Duties of public officers, in relation to complaints and prosecutions under this act.

Section 38. Penalties for neglect of public officers to perform their duty under this act.

39. Recovery of damages in a civil action.

40. Intoxication in a public place.

41. Employment of persons addicted to intoxication by common carriers.

42. Violations of this act generally.

43. Distribution of copies of this act by the secretary of state.

44. Laws repealed; saving clause.

45. When to take effect.

Section 1. **Short title.**—This chapter shall be known as the liquor tax law.

§ 2. **Definitions.**—The term “liquors,” as used in this act, includes and means all distilled or rectified spirits, wine, fermented and malt liquors. The term “association” includes any combination of two or more persons, not incorporated nor constituting a copartnership. “Trafficking in liquors,” within the meaning of this act, is:

1. A sale of less than five wine gallons of liquor; or,
2. A sale of five wine gallons or more of liquor, in which less than five gallons of any one kind and quality is included; or,
3. A sale of five wine gallons or more of liquor, any portion of which is intended or permitted to be drunk on the premises where sold; or,
4. A sale of five wine gallons or more of liquor, when the liquor so sold is delivered, or agreed to be delivered, in a less quantity than five wine gallons at one time; or,
5. The distribution of liquor by, between or on behalf of members of a corporation, association or copartnership, to a member thereof or to others, in quantities less than five wine gallons.

Thus amended, L. 1897, chap. 312.

Trafficking in liquor.—Under L. 1892, chap. 401, the distribution of liquors by a club to its members was not considered as trafficking in liquors. *People v. Adelphi Club*, 149 N. Y. 5. As generally understood, the Liquor Tax Law when enacted required the payment of excise taxes

by clubs distributing liquors among its members, but it was soon held that it did not apply to bona fide social clubs. *Peo. ex rel. Rochester Whist Club v. Hamilton*, 17 Misc. 11. This section was then amended by L. 1897, chap. 312, so that the distribution of liquors by, between or on behalf of members of a corporation, etc., to a member thereof or to others in quantities of less than five wine gallons now constitutes traffic in liquor which is subject to the excise taxes assessed under § 11.

Aggregate sale.—Before the amendment of this section by L. 1897, chap. 312, the sale at one time of two or more different kinds of liquors in quantities of less than five wine gallons each aggregating more than such quantity was not “trafficking in liquors,” and did not require the payment of the excise taxes assessed under subdivision 2 of § 11. *Matter of Michell v. Flynn*, unreported decision of* Osborne, J. S. C.

Liquors.—The term “liquors” expressly includes all fermented and malt liquors, but the use of the word “beer” without stating a kind of beer known to be a fermented or malt liquor does not imply a liquor of such a character because there are unfermented extracts of various roots and plants. *Matter of Hunter v. Caffrey*, 34 Misc. 389, affirmed (without opinion) — App. Div., —.

§ 3. The abolition of boards of excise and their powers and duties.—From and after the thirtieth day of April, eighteen hundred and ninety-six, all boards of excise in the state of New York are abolished, and the rights, duties and powers of all boards of excise and of all commissioners of excise, and of the clerks and all other employes, shall cease and terminate from that date. No license to sell liquor shall be granted after the passage of this act by any such board of excise, to extend beyond the thirtieth day of April, eighteen hundred and ninety-six. The fee for such license to so expire shall be in proportion to the fee for one year.

§ 4. The continuance of licenses.—Every license heretofore lawfully granted by a board of excise, which is valid when this act takes effect, shall be, and remain, valid for the term for which it was granted, except as herein provided, unless sooner cancelled under the provisions of the law under which it was granted, and the rights and liabilities of the holder thereof during such term shall be governed by the laws in force immediately prior to the taking effect of this act, except as otherwise expressly provided

*Opinion on file in Department of Excise.

in this act, but such license shall cease, determine, and be void from and after the thirtieth of June, eighteen hundred and ninety-six; and the tax herein provided to be assessed shall not be levied or collected upon the business of any corporation, association, copartnership or person holding an unexpired license, until the time lawfully fixed for the expiration of such license, or its termination as herein provided unless such license shall be sooner cancelled. When a license is terminated on the thirtieth day of June, eighteen hundred and ninety-six, as above provided, the holder of such license shall be entitled to receive and recover from the town or city in which such license was granted, such proportion of the whole license fee paid therefor, as the remainder of the time for which such license would otherwise have run, shall bear to the whole period for which it was granted, and the same shall be paid by such town or city on demand.

Termination of licenses under previous excise law.—The constitutionality of this section was attacked in injunction proceedings brought in the New York Supreme Court by the holder of a license granted on March 21, 1896, for one year, to restrain the State Commissioner of Excise from interfering with the business to be carried on under said license after June 30, 1896, when, by the provisions of this section, said license was to expire, upon the ground that this section deprived said licensee of rights, privileges and property without due process of law and impaired the obligation of the contract between said licensee and the State of New York created by the force of L. 1892, chap. 401. The injunction was refused for the reason that it was held to be the policy of the courts not to restrain or enjoin the collection of a tax on the ground that the statute authorizing such tax is invalid unless the invalidity of the statute had been previously decided. *Balogh v. Lyman*, 6 App. Div. 271.

The constitutionality of this section was also attacked in injunction proceedings brought in the United States Circuit Court by the holder of a license which was granted for a period extending beyond June 30, 1896. The court met the question squarely and decided the act to be constitutional. *Kresser v. Lyman*, 74 Fed. Rep. 765.

Pro rata refund of fees paid for licenses which expired under this section was withheld in the city of New York, although the city was held liable therefor as under an implied contract. *Augner v. Mayor*, 14 App. Div. 461. The express authority for making such refund, which was previously supposed to be wanting, was thereafter supplied by L. 1897, chap. 88.*

*See page 697.

§ 5. **The duties of the existing boards of excise.**—On the fifteenth day of April, eighteen hundred and ninety-six, the several boards of excise in the several towns and cities of the state shall report in detail to the county treasurer of the county in which such board may be, except in counties containing a city of the first class, and in those counties to the special deputy commissioner for such county, the names of all corporations, associations, copartnerships, or persons who at that date hold a license from such board, the kind of license held, the date when the same was granted, the date of the termination thereof, the amount paid therefor, the name and residence of each surety on the bond of each licensee, and the place where business is carried on by such corporation, association, copartnership or person, and the names of all persons against whom proceedings are pending for a violation of the excise law, and shall on the thirtieth day of April, eighteen hundred and ninety-six, make a supplementary report to such county treasurer or special deputy commissioner in like form, covering all business transacted by them after the fifteenth day of April. They shall within thirty days after said thirtieth day of April deposit with the county treasurer of the county, or in the counties containing a city of the first class, with the special deputy commissioner for such county, all books of record and accounts, maps and scrap-books that have been kept by such board. Failure to make the report required by this section, or to deposit the books of record and accounts, maps and scrap-books as required shall subject the offending members of such board of excise to a penalty of five hundred dollars, to be collected by due process of law by the county treasurer of the county elsewhere than in the counties containing a city of the first class, and there, by the special deputy commissioner for such county.

§ 6. **State commissioner of excise; duties; necessary party to certain litigation.**—Within ten days after the passage of this act the governor, by and with the advice and consent of the senate, shall appoint a state commissioner of excise who shall hold his office for the term of five years, and until his successor

is appointed and has qualified. A commissioner shall in like manner be appointed upon the expiration of the term. If a vacancy occurs in the office of commissioner it shall be filled in like manner for the residue of the term. The commissioner shall execute and file with the comptroller of the state a bond to the people of the state in the sum of twenty thousand dollars, with sureties to be approved by the comptroller, conditioned for the faithful performance of his duties, and for the due accounting for all moneys received by him as such commissioner. The commissioner shall receive an annual salary of five thousand dollars and the further sum of eighteen hundred dollars in lieu and in full of his expenses, which salary and expenses shall be payable in equal monthly installments. The state commissioner shall make an annual report to the legislature on or before the second Monday in each year, which shall contain such statements, facts and explanations as will disclose the actual workings of the liquor tax law in its bearings upon the welfare of the state, including all receipts and revenues collected under the law, and all expenses and disbursements incurred, and also such suggestions as to the general policy of the state and such amendments of this law as the commissioner shall deem appropriate. The state commissioner shall also cause the accounts and vouchers of all excise moneys collected and paid over to the state and to the several localities by each county treasurer and special deputy commissioner in the state, and the records of all transactions by them under the liquor tax law to be carefully examined, and the result of such examination certified to the state comptroller at least once in every year between the first day of May and the first day of October; and, in addition to such annual examination, said commissioner may, whenever in his discretion he shall deem it necessary, examine said account, vouchers and records. *The state commissioner of excise shall be made a party to all actions and proceedings affecting in any manner the submission of the local option questions provided for in section sixteen of this act or the result of any vote thereupon or the traffic in liquors under this act; to all actions and proceedings relative to the issuance of*

liquor tax certificates under section eleven or the transfer thereof under section twenty-five, twenty-six or twenty-seven, or the surrender thereof for cancellation and rebate under section twenty-five; to all injunction proceedings under section twenty-nine; and to all other civil actions or proceedings, whether brought under the provisions of this act or otherwise, which in any manner affect the enjoyment of the privileges or the operation of the restrictions provided for in this act. From all other parties to such actions or proceedings, he shall be entitled to due notice of all proceedings therein and shall be duly served with copies of all papers and pleadings therein, where such notice of proceedings is not given to and such service of papers and pleadings is not made upon an attorney appearing therein upon his behalf, pursuant to a designation under section ten of this act.

Thus amended, L. 1897, chap. 312; and *L. 1901, chap. 640.

§ 7. Office of state commissioner.—The trustees or other officers having, by law, the custody of public buildings at the state capitol, shall assign to the commissioner rooms therein, for conducting the business of his department. The commissioner shall from time to time furnish the necessary furniture, stationery, and other proper conveniences for the transaction of such business, the expenses of which shall be paid by the treasurer on the certificate of the commissioner and the warrant of the comptroller.

§ 8. Deputy commissioner; secretary; clerks.—The state commissioner of excise shall appoint a deputy commissioner who shall receive an annual salary of four thousand dollars and the further sum of fifteen hundred dollars in lieu and in full of his necessary expenses, which salary and expenses shall be payable in equal monthly installments. During the absence or inability to act of the state commissioner, the deputy commissioner shall have and exercise all the powers conferred by this chapter upon the state commissioner. The deputy commissioner shall give a bond to the people of the state in the sum of twenty thousand dollars and with such sureties as shall be approved by the com-

missioner. The commissioner shall appoint a secretary, who shall receive an annual salary of two thousand dollars, payable in equal monthly installments, and a financial clerk, who shall receive an annual salary of eighteen hundred dollars payable in equal monthly installments. Such clerk, under the direction of the commissioner, shall have charge of the disbursement of the moneys appropriated for the expenses of the office, and shall give a bond to the people of the state, in such sum and with such sureties as shall be approved by the commissioner. Each of the officers provided for by this section, shall take and subscribe the constitutional oath of office before entering upon the performance of his duties, and may be removed by the commissioner, who may in like manner appoint his successor. The commissioner may also appoint such clerical force in his office as may be necessary.

Thus amended, L. 1897, chap. 312.

§ 9. **Special deputy commissioners in certain localities.**—The state commissioners* of excise shall appoint a special deputy commissioner for the county of Erie; he shall also appoint a special deputy commissioner for the boroughs of Manhattan and the Bronx; also a special deputy commissioner for the borough of Brooklyn and a special deputy commissioner for the borough of Richmond; also a special deputy commissioner for the borough of Queens; also a special deputy commissioner for the county of Monroe. Such special deputy commissioners shall hold office during his pleasure and any vacancy in the office of special deputy commissioner shall be filled by the state commissioner. Upon the special deputy commissioner for the county of Erie are devolved all the powers, duties and obligations heretofore possessed by and vested in the special deputy commissioner for such county. Upon the special deputy commissioner for the boroughs of Manhattan and the Bronx are devolved all the powers, duties and obligations heretofore possessed by and vested in the special deputy commissioner for the county of New

*So in the original.

York. Upon the special deputy commissioner for the borough of Brooklyn are devolved all the powers, duties and obligations heretofore possessed by and vested in the special deputy commissioner for the county of Kings. Upon the special deputy commissioner for the borough of Richmond are devolved all the powers, duties and obligations heretofore possessed by and vested in the county treasurer of the county of Richmond under the liquor tax law. Upon the special deputy commissioner for the borough of Queens are devolved all the powers, duties and obligations heretofore possessed by and vested in the county treasurer of the county of Queens under the liquor tax law, and on January first in the year nineteen hundred all the powers, duties and obligations exercised and possessed by the county treasurer of the county of Queens under the provisions of the liquor tax law shall cease, terminate and end. Upon the special deputy commissioner for the county of Monroe are devolved all the powers, duties and obligations heretofore possessed by and vested in the county treasurer of the county of Monroe under the liquor tax law, and on June first, in the year nineteen hundred all the powers, duties and obligations exercised and possessed by the county treasurer of the county of Monroe under the provisions of the liquor tax law shall cease, terminate and end. The special deputy commissioners for the county of Erie, the county of New York and the county of Kings, now in office, shall be respectively the special deputy commissioners for the county of Erie, the boroughs of Manhattan and the Bronx and for the borough of Brooklyn, until their successors shall be appointed. The special deputy commissioners for the boroughs of Manhattan and the Bronx shall receive an annual salary of four thousand dollars; for the borough of Brooklyn, three thousand dollars; for the borough of Richmond and the county of Monroe, two thousand each, and for the county of Erie three thousand dollars, and for the borough of Queens two thousand five hundred dollars. Such salaries shall be payable in equal monthly installments. The special deputy commissioner for the borough of Richmond and the county of Monroe each shall be allowed

the sum of five hundred dollars annually or so much thereof as may be necessary to cover all the expenses of his office, including office rent and clerical help. The special deputy commissioner for the borough of Queens shall be allowed the sum of one thousand five hundred dollars annually or so much thereof as may be necessary, to cover all the expenses of his office, including office rent and clerical help. Each of such special deputies and their successors in office shall take and subscribe the constitutional oath of office, execute and file in the office of the comptroller a bond to the people of the state in such sum and with such sureties as shall be approved by the commissioner. The commissioners* shall appoint in the office of each of such deputies, and their successors, except in the office of the deputy for the borough of Richmond and in the office of the deputy for the borough of Queens and the county of Monroe, such clerical force as may be necessary, or as may be provided by law. Each of such deputies, except the special deputy for the borough of Richmond and the special deputy for the borough of Queens, shall be furnished with an office, and furniture, fixtures and appliances therefor, as may be necessary. They shall perform such duties as may be required by the commissioner, or as may be provided by law. Each of such special deputies and their successors in office shall perform in the county or borough for which he is appointed all the duties heretofore conferred upon boards of excise or excise commissioners in such county or in the territory included in such borough under any law repealed by this act during the continuance of any license heretofore granted under such law as to the transfer, surrender or revocation thereof or as to prosecuting offences for violations of law under any law existing immediately prior to March twenty-third, eighteen hundred and ninety-six.

Thus amended, L. 1898, chap. 167; L. 1899, chap. 434; and L. 1900, chap. 257.

§ 10. **Special agents; attorneys.**—The state commissioner of excise shall appoint not more than sixty special agents, each of

*So in the original.

whom shall receive an annual salary of twelve hundred dollars, payable in equal monthly installments, together with the necessary expenses incurred by direction of the state commissioner in the performance of the duties of his office. Each of such special agents shall execute and file in the office of the comptroller, a bond to the people of the state in such sum and with such sureties as the commissioner shall require, conditioned for the faithful performance of the duties of his office. Such special agents shall be deemed the confidential agents of the state commissioner, and shall, under the direction of the commissioner, and as required by him, investigate all matters relating to the collection of liquor taxes and penalties under this act and in relation to the compliance with law by persons engaged in the traffic in liquors. Any such special agent may enter any place where liquors are sold at any time when the same is open, and may examine any liquor tax certificate granted or purported to have been granted in pursuance of law. He may investigate any other matters in connection with the sale of liquor and shall make complaints of violations of this act as provided for other officers in section thirty-seven hereof. He shall be liable for penalties as provided in section thirty-eight of this act, for neglect by public officers. The state commissioner of excise may designate for any county in which there is not a special deputy commissioner, one of such special agents to perform the duties conferred upon special deputies in relation to the transfer, surrender or revocation of a license existing at the time this act takes effect and as to prosecuting violations of laws repealed by this act. The state commissioner may designate an attorney or attorneys, to act with the special deputy of such county or a special agent, designated by the commissioner, as provided by this section, in the prosecution of all actions or proceedings under any law repealed by this chapter and pending when this chapter shall take effect, who shall have such authority as was conferred by law upon attorneys for boards of excise under the laws in force immediately prior to the passage of this chapter, whose compensation shall be paid by the county or city in whose behalf such prosecutions, actions or

proceedings may be or shall have been instituted. The state commissioner may employ necessary counsel in the department of excise, and may likewise designate and appoint an attorney or attorneys to represent him or to act with the special deputy, special agent or county treasurer in the prosecution or defense of any action or proceeding brought under the provisions of this act. They shall be paid by the state treasurer, on the warrant of the comptroller, such compensation as shall be agreed upon by the state commissioner. All officers appointed or employed under the provisions of sections eight, nine and ten of this act may be removed by the state commissioner, who may appoint their successors, as provided by law.

Thus amended, L. 1897, chap. 312.

Appointment of special agents.—The civil service eligible list, from which appointments for this position were first made, contained the name of a veteran who had been regularly examined, but who, on account of advanced age, was apparently not qualified for this position, and his name was accordingly stricken from the list by the civil service commissioners. This was held to be improper, the applicant being entitled to a probationary appointment. *People ex rel. Van Petten v. Cobb*, 13 App. Div. 56. A veteran, whose probationary service of three months as special agent, is not satisfactory, and for that reason is not given a permanent appointment, may not invoke L. 1896, chap. 821, because said act does not relieve him from the probationary test of merit and fitness for competitive positions in the civil service of the state, and for the further reason that the position of special agent is confidential and falls within the exceptions to said act. *People ex rel. Sweet v. Lyman*, 157 N. Y. 368, affirming 30 App. Div. 135, affirming 20 Misc. 80.

Special agents; not accomplices; their duties.—In the case last cited it is said that the duties of a special agent are manifestly of a confidential nature; that "his acts are official acts performed for and in the name of the commissioner and are not only secret, but they also involve a trust and confidence which are personal to the appointing officer. The duties cast upon the special agent involve skill, integrity, and liability personal to the officer he represents."

Relative to the extent of their duty to assist in the enforcement of the law as confidential agents of the State Commissioner, it has been held that "Under his direction they are required to investigate all matters relating to the collection of liquor taxes and penalties under the act. They may also investigate other matters

with reference to violations of the Liquor Tax Law and, with certain county and municipal officers are required to notify district attorneys of violations of the statute which may come to their knowledge. * * * There is no provision in the Liquor Tax Law or any other statute imposing upon special agents of the Excise Department any duty or obligation to appear as witnesses before grand juries, or at all, otherwise than under and by virtue of subpoenas. * * * There is an entire absence of statutory law making it a duty of a special agent to take any part in the prosecution of violations of the Liquor Tax Law after he shall have investigated the matter and made a report to the district attorney. * * * The only officer or person competent to enforce the law by criminal action is the district attorney." *People ex rel. Larkin v. Hull*, 23 Misc. 63.

"The methods to be adopted in the course of such investigations are not specially defined or limited by the statute, and it was doubtless the intention of the legislature to leave to the state officials making such investigations the largest discretion and latitude in respect to the methods to be adopted by them therein, provided, of course, that such methods do not interfere with any of the rights of the parties whose acts are under investigation.

"It therefore seems clear that in the course of their investigation of the conduct of the defendant in her business of selling liquor, it was necessary and proper for the special agents to ascertain what was the particular kind of liquor which she was selling during prohibited hours, and for that purpose to seek to be served with the liquor which she was offering for sale.

"The evidence does not show that those agents offered any special invitation or inducement to the defendant to serve such liquor to them. The transaction was the ordinary one of ordering specified liquors in a liquor saloon and paying the usual prices for them. There is no evidence that the plaintiff (the State Commissioner of Excise) gave any particular instructions or directions to the special agents as to how they should proceed in this particular investigation or that they were particularly directed by the plaintiff to do anything to induce this defendant to sell liquor to them during the prohibited hours. And even if the plaintiff had given such particular instructions to the special agents, I should not hold that such directions were improper nor that the carrying out of such directions made the plaintiff or his special agents participants in the defendant's wrong-doing." *Lyman v. Oussani et al.*, 33 Misc. 409.

§ 11. **Excise taxes upon the business of trafficking in liquors; enumeration.**—Excise taxes upon the business of trafficking in liquors shall be of six grades, and assessed as follows:

Subdivision 1. Upon the business of trafficking in liquors to be drunk upon the premises where sold, or which are so drunk,

whether in a hotel, restaurant, saloon, store, shop, booth or other place, or in any out-building, yard or garden appertaining thereto or connected therewith, there is assessed an excise tax to be paid by every corporation, association, copartnership or person engaged in such traffic, and for each such place where such traffic is carried on by such corporation, association, copartnership or person if the same be in a city having by the last state census a population of fifteen hundred thousand or more, the sum of eight hundred dollars; if in a city having by said census a population of less than fifteen hundred thousand, but more than five hundred thousand, the sum of six hundred and fifty dollars; if in a city having by said census a population of less than five hundred thousand, but more than fifty thousand, the sum of five hundred dollars; if in a city or village having by said census a population of less than fifty thousand, but more than ten thousand, the sum of three hundred and fifty dollars; if in a city or village having by said census a population of less than ten thousand, but more than five thousand, the sum of three hundred dollars; if in a village having by said census a population of less than five thousand, but more than twelve hundred, the sum of two hundred dollars; if in any other place, the sum of one hundred dollars. The holder of a liquor tax certificate under this subdivision is entitled also to traffic in liquors as though he held a liquor tax certificate under subdivision two of this section, subject to the provisions of section sixteen of this act.

Subdivision 2. Upon the business of trafficking in liquors in quantities less than five wine gallons, no part of which shall be drunk on the premises where sold, or in any outbuilding, yard, booth or garden appertaining thereto or connected therewith, there is assessed an excise tax to be paid by every corporation, association, copartnership or person engaged in such traffic, and for each such place where such traffic is carried on by such corporation, association, copartnership or person, if the same be in a city having by the last state census a population of fifteen hundred thousand or more, the sum of five hundred dollars; if in a city having by the said census a population of less than fifteen

hundred thousand, but more than five hundred thousand, the sum of four hundred dollars; if in a city having by said census a population of less than five hundred thousand, but more than fifty thousand, the sum of three hundred dollars; if in a city or village having by said census a population of less than fifty thousand, but more than ten thousand, the sum of two hundred dollars; if in a city or village having by said census a population of less than ten thousand, but more than five thousand, the sum of one hundred dollars; if in a village having by said census a population of less than five thousand, but more than twelve hundred, the sum of seventy-five dollars; if in any other place the sum of fifty dollars. The holder of a liquor tax certificate under this subdivision, who is a duly licensed pharmacist, and the corporation, association or copartnership of which he is a member is subject to the provisions of exception one of section thirty-one of this act, and to the provisions of section sixteen of this act.

Subdivision 3. Upon the business of trafficking in liquors by a duly licensed pharmacist, which liquors can only be sold upon the written prescription of a regularly licensed physician, signed by such physician, which prescription shall state the date of the prescription, the name of the person for whom prescribed, and shall be preserved by the vendor, pasted in a book kept for that purpose, and be but once filled, and which liquors shall not be drunk on the premises where sold, or in any outbuilding, yard, booth or garden appertaining thereto or connected therewith, there is assessed an excise tax to be paid by such duly licensed pharmacist or the corporation, association or copartnership of which he is a member, engaged in such traffic, and for each such place where such traffic is carried on by such pharmacist, or by such corporation, association or copartnership of which he is a member, the sum of five dollars. The holder of a liquor tax certificate under this subdivision may sell alcohol, to be used for medicinal or mechanical purposes, without a prescription, except during prohibited hours.

Subdivision 4. Upon the business of trafficking in liquors upon any car, steamboat or vessel within this state, to be drunk on

such car or on any car connected therewith, or on such steamboat or vessel, or upon any boat or barge attached thereto, or connected therewith there is assessed an excise tax, to be paid by every corporation, association, copartnership or person engaged in such traffic, and for each car, steamboat or vessel, boat or barge, upon which such traffic is carried on, the sum of two hundred dollars.

Subdivision 5. The holder of a liquor tax certificate under subdivision two of section eleven of this act, who is engaged in the business of bottling malt liquors, or who bottles the same, and who sells such malt liquors at any place other than that stated in such liquor tax certificate, in quantities of less than five wine gallons, may sell and deliver from a vehicle to the occupant of a store or other building at such place of occupancy, malt liquors in bottles in a quantity of less than five wine gallons, but of not less than three gallons (or twenty-four pint bottles) at a time, provided he shall have obtained for each vehicle from which he so sells and delivers a special tax certificate permitting such traffic from such vehicle. There is assessed for each vehicle so employed an excise liquor tax of one hundred dollars. The state commissioner of excise shall prepare and issue such special liquor tax certificate as shall be necessary to carry out the provisions of this subdivision, and such certificate shall at all times be carried with each such vehicle, or posted therein or thereon, in such manner as the state commissioner of excise shall direct. No sale or delivery of malt liquor under the provisions of this subdivision shall be permitted in any town in which, under section sixteen of this act, the sale of liquor, under subdivision two of section eleven, is prohibited.

Subdivision 6. Upon the business of trafficking in alcohol in quantities of less than five gallons, which alcohol can only be sold between the hours of seven o'clock in the morning and seven o'clock in the evening, on any day except Sunday, for use for mechanical, medicinal or scientific purposes, by dealers who neither keep nor sell any liquors of any kind other than alcohol, there is assessed an excise tax to be paid by every corporation,

association, copartnership or person engaged in such traffic, and for each such place where such traffic is carried on by such corporation, association, copartnership or person, if the same be in a city having by the last state census a population of fifteen hundred thousand or more, the sum of twenty-five dollars; if in a city having by said census a population of less than fifteen hundred thousand, but more than five hundred thousand, the sum of twenty dollars; if in a city having by said census a population of less than five hundred thousand, but more than fifty thousand, the sum of fifteen dollars; if in a city or village having by said census a population of less than fifty thousand, but more than ten thousand, the sum of ten dollars; if in any other place, the sum of five dollars. No liquor tax certificate issued under subdivisions three, five or six of this section, shall be transferred or assigned, and no rebate shall be allowed or paid upon the surrender or cancellation thereof. If there be more than one bar, room or place on the premises, car, steamboat, vessel, boat or barge, at which the traffic in liquors is carried on under any subdivision of this section, a like additional tax is assessed for each such additional bar, room or place.

Subdivision 6a. Upon the business of trafficking in liquors in quantities of less than five wine gallons, but not less than two wine gallons, in any town, by a grower of fruit therein, or a manufacturer of any liquor produced solely therefrom in such town, which liquor can only be sold between the hours of seven o'clock in the morning and seven o'clock in the evening on any day, except Sunday, no part of which shall be drunk on the premises where sold, or in any outbuilding, yard, booth or garden appertaining thereto or connected therewith, and no part of which liquors shall be sold to or for any resident of said town, except the holder of a liquor tax certificate under subdivision three of section eleven of this act, in case traffic in liquors therein to be drunk on the premises where sold is prohibited as the result of a vote on local option pursuant to section sixteen of this act, there is assessed an excise tax to be paid by every corporation, association, copartnership or person engaged in such traffic, and for

each such place where such traffic is carried on, the sum of fifty dollars for each excise year, or any part thereof, during which such traffic is carried on, and no liquor tax certificate issued under this subdivision shall be transferred or assigned, and no rebate shall be allowed or paid upon the surrender or cancellation thereof.

Subdivision 7. Enumeration.—When the population of a city or village is not shown by the latest state census, it shall be determined for the purposes of this act by the latest United States census, and if not shown by reason of the incorporation of a new city or village, or by reason of not having been separately enumerated, the state commissioner of excise is authorized and directed, in his discretion, to cause an enumeration of the inhabitants to be taken in such city or village. He may also cause to be taken an enumeration of the inhabitants of any hamlet or unincorporated village, after first having established a limit or boundary line around such hamlet or unincorporated village, within which limit or boundary line such enumeration may be taken. Whenever a limit or boundary line shall have been established around any hamlet or unincorporated village, such limit or boundary line shall be described and certified to by the state commissioner of excise and be entered of record and become part of the records of the state department of excise, and such limit or boundary line shall not be changed for a period of five years after the date of recording the same, unless such hamlet or unincorporated village become an incorporated village with corporate limits and boundary lines different from those established by the state commissioner of excise, in which case such newly incorporated village may be enumerated as hereinbefore provided in this section. If since the latest state enumeration was taken, the boundaries of the city shall have been changed by the addition of territory not in the same judicial district, such annexed territory shall not be deemed to be a part of such city for the purposes of determining the amount of excise tax assessed therein by this act; but the inhabitants of such annexed territory shall be enumerated for purposes of so determining such excise tax and, except as to the amount of the excise tax so de-

terminated, all the provisions of this act shall be applicable to such annexed territory and the excise tax assessed in such annexed territory shall be paid to the city to which such territory shall have been annexed. The amount of excise tax in every place in this state shall remain the same as assessed for the year eighteen hundred and ninety-nine, until changed by an enumeration authorized by the state commissioner of excise, or by an increase or decrease of population shown by a subsequent state or United States census, and such excise tax assessed in each place enumerated under this subdivision and assessed in each place where a change in the population is shown by the latest state or United States census shall be the same as that provided in subdivisions one, two, three and six of this section, for places containing the same population. The state commissioner of excise shall immediately certify the result of an enumeration taken by him under the provisions of this act to the treasurer or special deputy commissioner of the county or borough in which the territory so enumerated by him or any part thereof is situated, which certificate shall be evidence of the facts therein stated.

Thus amended, L. 1897, chap. 312; L. 1900, chap. 367; and *L. 1901, chap. 640. See also L. 1897, chap. 442 and chap. 742.†

Excise taxes. Constitutionality of the Liquor Tax Law.—The constitutionality of the Liquor Tax Law, and particularly this section of said act, was first raised in a proceeding instituted against the commissioners of excise in the city of New York to review their determination in refusing to issue a license under L. 1892, chap. 401, for a period extending beyond April 30, 1896, in disregard to § 3 of this act. The law was held to be constitutional in every respect; that it was not a tax law, but an exercise of the police power, merely designed to regulate the liquor traffic; that the tax need not be uniform nor the punishment uniform; that it does not appropriate public moneys for local or private purposes, and a two-thirds vote of the legislature was unnecessary; that the classification of cities was not improper; that it was not a special city law, and its submission to the mayors of cities was unnecessary. *People ex rel. Einsfeld v. Murray*, 149 N. Y. 367, affirming 4 App. Div. 185.

The constitutionality of this section was also involved in *Kresser v. Lyman*, 74 Fed. Rep. 765, cited in note under § 4.

*Italics indicates recent amendments.

†See pages 638-99.

The character of the so-called "excise taxes" and the liquor tax certificates issued upon their payment is also considered in *Scalzo v. Sackett*, 30 Misc. 543, where it is held that the money paid and collected under the Liquor Tax Law is not "a tax in the sense of an assessment upon citizens for the support of the government which protects their persons and property, but is imposed upon a class as a contribution from them to aid the government for those expenditures which the business which they are privileged to conduct may entail upon the public generally as a portion of the causes which lead to pauperism and crime. It is, therefore, in substance, a tax upon a special character of business the payment of which privileges the conduct of the business, and the liquor tax certificate is simply the evidence of that privilege, although it may be transferable and valuable as property."

Rate of taxation. Population. Enumeration.—The basis upon which excise taxes are assessed is, so far as possible, the population of the place where the traffic in liquors is to be carried on. Originally, the population of an incorporated village or city was determined solely by the last State or Federal census, if incorporated when such census was taken. When the last state census was taken in 1892, the population of villages was not separately enumerated, and to determine the rate of taxation in such villages it was necessary to be guided by the last United States census. If the population of a place did not appear from said census, the rate of taxation was that assessed upon the class designated as "all other places," notwithstanding the fact that such place had a population of more than twelve hundred. *People ex rel. Cramer v. Medberry*, 17 Misc. 8; *Lyman v. McGreivrey*, 159 N. Y. 561, affirming (without opinion) 25 App. Div. 68, affirming unreported decision of *McLaughlin, J. S. C.; *Ging v. Sherry*, 32 App. Div. 354, reversing unreported decision of *Maddox, J. S. C.; *People ex rel. Ging v. Lyman*, 46 App. Div. 312; but see *Baker v. Bucklin*, 43 App. Div. 336, affirming 22 Misc. 560.

If the population of a city or village was not shown by the last State or United States census because of its incorporation since the taking of such census, the State Commissioner of Excise was authorized to enumerate the inhabitants of such city or village.

This section was then amended by L. 1897, chap. 312, whereby the State Commissioner of Excise was authorized to enumerate certain places under other circumstances. In construing the provisions of this amendment, it was held that when the population of a village is not shown by the last State or United States census that the State Commissioner of Excise might cause an enumeration of the inhabitants of such village to be taken if he had any doubts as to the number of the population as affecting the amount of the excise tax

*Opinion on file in Department of Excise.

assessed therein, but, in the absence of such enumeration, he could not arbitrarily fix the population and the consequent tax. (Note the further recent amendment of this section in respect to such enumeration. L. 1900, chap. 367.) *Matter of Steenburgh v. Grippin*, 24 Misc. 1; *Matter of De Graff v. Clemons*, 37 App. Div. 626 (no opinion); *Matter of Matthews v. Clemons*, 37 App. Div. 626 (no opinion), affirmed (without opinion) 161 N. Y. 645; *Matter of McGreivay v. Grippin*, 37 App. Div. 66, affirmed (without opinion) 161 N. Y. 645.

In the case last mentioned it was also held that an enumeration taken pursuant to L. 1897, chap. 414, § 310, the "Village Law," is not "the last State census" within the meaning of this section, and is not a proper basis for the assessment of excise taxes.

An enumeration of that portion of the city of New York annexed by L. 1895, chap. 934, was taken by the State Commissioner of Excise pursuant to the provisions of this section as amended by L. 1897, chap. 312, which took effect April 20, 1897. This enumeration was completed on April 25, 1897, resulted in the increase of the excise taxes assessed upon the traffic in liquors after May 1, 1897, but was held not to be retroactive or applicable to persons who had already received certificates for the ensuing year when said act was passed or before such enumeration was completed. *Hilliard v. Giese*, 155 N. Y. 702, affirming (without opinion) 25 App. Div. 222, reversing unreported decision of *Lawrence, J. S. C.

In establishing a boundary line around a hamlet or unincorporated village and in enumerating the inhabitants thereof pursuant to L. 1896, chap. 112, § 11, sub. 7, as amended by L. 1897, chap. 312, the State Commissioner of Excise may properly include a little settlement which locally has its own name, but which practically forms a part of the unincorporated village, or may include several hamlets within a single limit so long as they are so close together as to constitute for all purposes of trade and association a single community. He may also include portions thereof which are situated in a township where trafficking in liquors is prohibited. *Matter of Lyman v. Bradsted*, 26 Misc. 629. But it seems that, when any portion of such a hamlet or unincorporated village becomes incorporated, excise taxes should be assessed therein under the general provisions of this act instead of pursuant to an enumeration taken by the State Commissioner of Excise under its special provisions, because the district incorporated is no longer a part of the hamlet enumerated. *People ex rel. Briggs v. Lyman*, 48 App. Div. 484, affirmed (without opinion) 163 N. Y. 602.

The recent increase or decrease in the amount of excise taxes for several villages and cities is based upon the recent Federal census, which shows corresponding changes in their population.

Additional excise tax for each separate bar, room or place.—A liquor tax certificate must be obtained for and posted in each bar, room or place distinctively for the sale of liquor, but the business of trafficking in liquors at a place for which a certificate has been obtained com-

*Opinion on file in Department of Excise.

prehends something more than the serving of liquors over a bar, and may include the distribution of liquors by waiters elsewhere about the place where the bar is located. *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210. *Matter of Lyman v. Malcolm Brewing Co.*, 161 N. Y. 119, 160 N. Y. 96, affirming 40 App. Div. 46, affirming unreported decision of *Smith, J. S. C.

§ 12. **Tax, when due and payable.**—The several amounts to be paid as taxes under this act are assessed yearly, commencing on the first day of May, eighteen hundred and ninety-six, and shall be paid yearly on the first day of May of each year, and said assessments together with any penalty that may become due by reason of the violation of any of the provisions of this act, shall attach to and operate as a lien on the property on and in said premises where such traffic in liquors is carried on or elsewhere belonging to the corporation, association, copartnership or person from whom such tax is due; provided, however, that when such traffic shall be commenced after the said first day of May in any year, said assessment shall, for the balance of the year, be in proportion as the remainder of the year shall be to the whole year, except that it shall in no case be for less than one-twelfth of a year—any part of a month being computed as one month—and the said amount shall attach and operate as a lien as aforesaid, at the date of such commencement. This section is subject to the provisions of section four of this act relating to licenses in force at the date of the passage of this act.

§ 13. **Officers to whom the tax is to be paid and how distributed.**—The taxes assessed and all fines and penalties incurred under this act in counties containing a city of the first class shall be collected by and paid to the special deputy commissioner for such county, and in all other counties by and to the county treasurer of the county in which the traffic is carried on, except that the taxes assessed under subdivisions four and five of section eleven of this act, and all fines and penalties in connection therewith, shall be collected by and paid to the state commissioner of excise and by him to the state treasurer. One-third of the revenues resulting

*Opinion on file in Department of Excise.

from taxes, fines and penalties under the provisions of this act, less the amount allowed for collecting the same, shall be paid by the county treasurer, and by the several special deputy commissioners receiving the same within ten days from the receipt thereof, to the treasurer of the state of New York, to the credit of the general fund, as a part of the general tax revenue of the state and shall be appropriated to the payment of the current general expenses of the state and the remaining two-thirds thereof, less the amount allowed for collecting the same, shall belong to the town or city in which the traffic was carried on from which the revenues were received, and shall be paid by the county treasurer of such county, and by the special deputy commissioners to the supervisor of such town, or to the treasurer or fiscal officer of such city, within ten days from the receipt thereof. All moneys so collected by special deputy commissioners of excise shall be deposited until the same shall be paid over to the state treasurer or local fiscal officer as is herein provided, in banks or other depositories designated by the state commissioner of excise, who shall require from each such bank or depository a bond running to the people of the state of New York in such penalty and with such sureties as shall be approved by the said state commissioner, conditioned that such bank or depository will safely keep all such moneys that may be so deposited in or held by it on deposit and will promptly pay the same over at any and all times upon legal demand therefor. Action on said bond for any default or violation of its conditions may be brought by the state commissioner of excise who shall distribute the amount of money recovered to the locality and the state as their respective interests may appear. At the time of making such payment the special deputy commissioner or county treasurer shall furnish to the officer of such city or town to whom such payment is made a written statement under oath stating when such money was received and from whom received; and that the statement includes all the moneys received to a date named in such statement. Such revenues shall be appropriated and expended by such town or city, in such manner as is now or may hereafter be provided by law for the appro-

priation and expenditure of sums received for excise licenses or in such other manner as may hereafter be provided by law; and any portion of such revenues not otherwise specifically appropriated by law may be applied to the ordinary expenses of the city or town. Any special deputy commissioner or county treasurer who shall neglect or refuse to apportion and pay over such moneys, as above provided, shall, in addition to the fines and penalties otherwise provided in this act, be liable to a penalty of fifty dollars for each and every offense, to be recovered in an action by the officer entitled to receive such excise moneys, brought by such officer in the name of the city or town entitled thereto, with costs, in addition to the money unlawfully withheld; and if any special deputy commissioner or county treasurer shall wilfully make and verify a false statement under this section, he shall be guilty of perjury.

Thus amended, L. 1897, chap. 312; and L. 1900, chap. 367.

Distribution of excise taxes.—The distribution of excise taxes pursuant to this section has been declared constitutional, they not being considered public moneys, and provision therefor not being considered an appropriation thereof to local or private purposes. *People ex rel. Einsfeld v. Murray*, 149 N. Y. 367, affirming 4 App. Div. 185. According to this decision the provisions of this section "operate on the fund at the very moment of its collection." Explicit directions as to the manner of its disposition having been prescribed by this section, subject to a contingency arising under § 29, it may not be otherwise appropriated, as for the payment of costs under § 28, *Matter of Seymour v. Van Evera*, 47 App. Div. 320; for the repayment of moneys paid in excess of proper excise taxes, *Baker v. Bucklin*, 43 App. Div. 336, affirming 22 Misc. 560; or otherwise improperly paid, *Hilliard v. Giese*, 155 N. Y. 702, affirming (without opinion), 25 App. Div. 222, reversing unreported decision of *Lawrence, J. S. C.; for the payment of rebates, *Ging v. Sherry*, 32 App. Div. 354, reversing unreported decision of *Maddox, J. S. C.; *Albany Brewing Co. v. Barckley*, 42 App. Div. 335; or pursuant to a special act of the legislature which literally construed is inconsistent with, but which construed liberally is in harmony with the general scheme of the Liquor Tax Law. *People ex rel. Town of Plattsburgh v. Williams*, 162 N. Y. 240, reversing 47 App. Div. 88, reversing 29 Misc. 463.

See also *Scalzo v. Sackett*, 30 Misc. 543, for attempted recovery of excise taxes paid by an applicant for a liquor tax certificate whose application has been denied but who has trafficked in liquor.

§ 14. **Compensation of county treasurers.**—As full compensation and in full payment of all charges and expenses for collecting the taxes herein provided for, and keeping the necessary books, and making the necessary reports, and issuing the liquor tax certificates, the officer charged therewith, shall be allowed in counties containing a city of the first or second class or any part thereof one per centum on the amount of taxes, penalties and fines collected except as provided in section nine; in counties containing a city of the third class, but not a city of the first or second class or any part thereof, two per centum; in all other counties, three per centum, which amount shall be deducted and retained by him from the moneys so collected, and charged one-third to the state and two-thirds to the locality to which the tax belongs. The provisions of this section shall not operate to reduce the per centum heretofore allowed for compensation of county treasurers in counties which now contain a portion of a city of the first or second class.

Thus amended, L. 1898, chap. 167.

§ 15. **Books and blanks to be furnished by the state commissioner of excise.**—Immediately upon the passage of this act the state commissioner of excise shall cause to be prepared the necessary books for his office and shall also cause to be prepared and furnish to each special deputy commissioner and to each county treasurer in counties not containing a city of the first class, the necessary and proper books of record, and books in which accounts shall be kept of all taxes, or other moneys accruing and collected under the provisions of this act, and the necessary blanks for reports, and the blanks necessary for the application for liquor tax certificates, and the blank bonds and liquor tax certificates provided for in this act, which books, blanks and certificates shall be uniform throughout the state. Such books of record and account and all reports, applications and bonds, when filed, shall be public records. The necessary expenses of preparing such books and blanks and certificates shall be paid out of the treasury of the state from any funds not otherwise appropriated. He shall furnish to each county treasurer in counties

not containing a city of the first class, and to each special deputy commissioner, who shall keep the same, a record book showing the following facts:

1. The name of each corporation, association, copartnership or person upon which or whom a tax is assessed under the provisions of this act.

2. The name of each corporation, association, copartnership or person paying a tax under the provisions of this act.

3. The name of each corporation, association, copartnership or person to which, or to whom, a certificate of the payment of such tax is issued.

4. Under which of the subdivisions of section eleven of this act such certificate of the payment of such tax is issued.

5. The date when such tax is assessed and the date of the commencement of the term for which issued.

6. The term for which such certificate is issued and the date of the ending thereof.

7. The amount of the tax assessed.

8. The amount of tax paid.

9. The date when paid.

10. The location of the premises where the traffic is carried on.

11. The name and residence of each surety or corporation on the bond of the corporation, association, copartnership or person to whom the tax certificate is issued.

12. The amount of each fine or penalty and the costs, if any.

13. The amount collected.

14. The amount of the expenses of such collection.

15. The date of the surrender or cancellation of any tax certificate and the cause therefor.

16. The amount of tax refunded, if any, upon such surrender or cancellation.

17. Said special deputy commissioner or county treasurer shall keep a separate and distinct account of all excise moneys received and paid over by him; and if such moneys shall be deposited in a bank or other depository, they shall be kept in a separate account, in the official name of such officer, and shall

also be entitled "Liquor tax moneys." Such officer shall also keep all such books of account and in such form as the state commissioner of excise shall provide and direct, and shall render to such commissioner such reports and exhibit such records, accounts and vouchers as he may from time to time require, which reports shall be verified if the state commissioner shall so direct. The willful making of a false statement under oath in any such report shall be perjury, and in addition thereto shall subject the person guilty to the penalty and punishment prescribed in section thirty-eight of this act.

Thus amended, L. 1897, chap. 312.

§ 16. Local option to determine whether liquors shall be sold under the provisions of this act.—In order to ascertain the will of the qualified electors of each town, the following questions shall be submitted at each biennial town meeting hereafter held in any town in this state, provided the electors of the town to the number of ten per centum of the votes cast at the next preceding general election shall request such submission by written petition, signed and acknowledged by such electors before a notary public or other officer authorized to take acknowledgments or administer oaths, which petition shall be filed not less than twenty days before such town meeting with the town clerk of the town;

Question 1. Selling liquor to be drunk on the premises where sold.—Shall any corporation, association, copartnership or person be authorized to traffic in liquors under the provisions of subdivision one of section eleven of the liquor tax law, namely, by selling liquor to be drunk on the premises where sold, in (here insert the name of the town)?

Question 2. Selling liquor not to be drunk on the premises where sold.—Shall any corporation, association, copartnership or person be authorized to traffic in liquors under the provisions of subdivision two of section eleven of the liquor tax law, namely, by selling liquor not to be drunk on the premises where sold, in (here insert the name of the town)?

Question 3. Selling liquor as a pharmacist on a physician's prescription.—Shall any corporation, association, copartnership or

person be authorized to traffic in liquors under the provisions of subdivision three of section eleven of the liquor tax law, namely, by selling liquor as a pharmacist on a physician's prescription, in (here insert the name of the town)?

Question 4. Selling liquor by hotel keepers only.—Shall any corporation, association, copartnership or person be authorized to traffic in liquors under subdivision one of section eleven of the liquor tax law, but only in connection with the business of keeping a hotel, in (here insert the name of the town), if the majority of the votes cast on the first question submitted are in the negative?

The town clerk shall, within five days from the filing of such petition in his office, prepare and file in the office of the county clerk of the county a certified copy of such petition, provided the town meeting at which said questions are to be submitted is to be held at the time of the general election. The town clerk shall also, at least ten days before the holding of such town meeting or general election, cause to be printed and posted in at least four public places in such town, a notice of the fact that all of the local option questions provided for herein will be voted on at such town meeting or general election; and the said notice shall also be published, at least five days before the vote is to be taken, once, in one newspaper published in the county in which such town is situate, which shall be a newspaper published in the town, if there be one. Whenever such questions are to be submitted under the provisions of this act, it shall be the duty of each officer charged by law with the duty of preparing the official ballots for such town meeting or election, to have prepared at the time fixed by law for preparing the official ballots for such town meeting or election, the ballots required by the election law for voting upon any constitutional amendment, proposition or question in the form and of the number required by the election law, upon the face of which shall be printed in full the said questions, as heretofore stated. Any elector qualified to vote for town, county or state officers at such town meeting or general election shall be entitled to vote upon such local option questions. As soon as the

town meeting or election shall be held, a return of the votes cast and counted shall be made as provided by law, and if the majority of the votes shall be in the negative or if the number of votes cast for and against shall be equal on either of such questions, no corporation, association, copartnership or person shall thereafter so traffic in liquors or apply for or receive a liquor tax certificate under the subdivision or subdivisions of section eleven, referred to in the question or questions upon which the number of votes cast for and against shall be equal or upon which the majority of the votes shall have been cast in the negative, *except as provided by clause "j" of section thirty-one of this act*. But if the majority of the votes cast on the fourth question submitted are in the affirmative, and a majority of the votes cast on the first question submitted are not in the affirmative, a liquor tax certificate may be granted under subdivision one of section eleven to the keepers of hotels, who may traffic in liquor to be drunk in the hotel and off the premises, though the majority of the votes cast on the second question submitted are not in the affirmative. If the majority of the votes cast on the second question submitted shall be in the affirmative, the holder of a liquor tax certificate under subdivision two of section eleven, who is a pharmacist, shall not sell as a pharmacist unless the majority of the votes cast on the third question submitted are in the affirmative. The status existing at the time such vote is taken upon questions submitted shall not be changed until the first day of May following next thereafter, prior to which time such vote shall neither authorize the issuance of liquor tax certificates in accordance therewith or preclude the issuance of such certificates in accordance with the result of the preceding vote on such questions submitted, nor shorten the term for which any liquor tax certificate may have been lawfully issued, nor affect the rights of any person thereunder. If for any reason except the failure to file any petition therefor, the four propositions provided to be submitted herein to the electors of a town shall not have been properly submitted at such biennial town meeting, such propositions shall be submitted at a special town meeting duly called. But a special town

meeting shall only be called upon filing with the town clerk the petition aforesaid and an order of the supreme or county court, or a justice or judge thereof, respectively, which *may* be granted *upon eight days notice to the state commissioner of excise*, sufficient reason being shown therefor. The town clerk shall, within five days after the filing of such petition and order, call a special town meeting to be held at a time not less than twenty days nor more than thirty days after the filing of such petition and order, and he shall also cause to be printed, posted and published a notice of such special town meeting, containing a clear and concise statement of the purpose thereof, and shall prepare ballots therefor in all respects as is provided by this act in the case of a biennial town meeting, and the result of the vote thereat shall be canvassed, certified and returned in like manner and shall take effect at the beginning of the next excise year, that is, on the first day of May following such vote, as is provided when a vote is taken at a biennial town meeting. A certified copy of the statement of the result of the vote, upon each of such questions submitted, shall, immediately after the submission thereof, be filed by the town clerk or other officer with whom returns of town meetings are required to be filed by the election law with the state commissioner of excise and also with the county treasurer of the county, or with the special deputy commissioner for counties containing a city of the first class, which also contains a town, and no liquor tax certificate shall thereafter be issued by such officers to any corporation, association, copartnership or person to traffic in liquor in said town under such subdivision of section eleven of this act upon which a majority of the votes may have been cast in the negative, except as otherwise provided in this act.

Thus amended, L. 1897, chap. 312; L. 1899, chap. 398; L. 1900, chap. 367; and †L. 1901, chap. 640. See also †L. 1897, chap. 775, and L. 1898, chap. 497.

Local option under the liquor tax law prior to the operation of the new system.—One of the primary purposes of the Liquor Tax Law as expressed in its title was to provide a new system of local option in towns. Until this act was put into operation, the issuance of liquor

‡Italics indicate recent amendments.

†See pages 700-701

tax certificates was prohibited in any town in which at the time the act took effect, viz., March 23, 1896, there was no license. The fact that no licenses were then in force was conclusive on the question as to whether a town was no license or otherwise, evidence showing an inclination on the part of a majority of excise commissioners to issue licenses being immaterial. *People ex rel. Richardson v. Sackett*, 17 Misc. 405. Although § 19 then contained no express authority for the refusal of liquor tax certificates in such no license towns where applications therefor were correct in form, such refusals were sustained, *People ex rel. Thomas v. Sackett*, 15 App. Div. 290, reversing 17 Misc. 406, and the issuance of certificates in a town where a commissioner of excise supposed to be in favor of granting licenses had been elected immediately prior to March 23, 1896, where no licenses were then actually in force, but where one was subsequently granted, was held to be unauthorized and such certificates were revoked and cancelled. *Matter of Wilbur v. Welling*, unreported decision of *Stover, J. S. C.

First submission of the local option questions.—The new local option questions were to be submitted to the electors of every town at the "town election occurring next after the passage of this act." Annual town meetings for 1896 had already been held in all towns excepting sixty-two when the law was enacted so that the local option questions were not generally submitted throughout the state until the annual town meetings for 1897, it having been held that special elections for their submission were unauthorized. *People ex rel. Thomas v. Sackett*, 15 App. Div. 290, reversing 17 Misc. 406; *People ex rel. Richardson v. Sackett*, unreported decision of *Russell, J. S. C.; *People ex rel. Fuller v. Elles*, unreported decision of *Lyon, J. S. C.

Resubmission of the local option questions.—The statute was mandatory respecting the first submission of the local option questions, but it was optional with a certain percentage of electors in any town whether such questions should be resubmitted in every second year thereafter. A petition requesting the resubmission of all four questions duly signed and acknowledged by them was required to be filed with the officer charged with the duty of furnishing ballots. *Matter of Getman*, 28 Misc. 451; *Matter of Clement v. Wilcox*, 29 Misc. 29; *People ex rel. Decker v. Decker*, 48 App. Div. 638, affirming (without opinion), 28 Misc. 699; *People ex rel. Caffrey v. Mosso*, 30 Misc. 164. The time for filing such petition was not prescribed by this section but compliance with the Town Law, L. 1897, chap. 481, § 32, requiring petitions to be filed at least 20 days before a town meeting was held to be necessary. *People ex rel. Hovey v. Town Clerk*, 26 Misc. 220; *Stewart v. Town of Newfield*, unreported decision of *Smith, J. S. C. Likewise was the posting of notices ten days prior to such

*Opinion on file in Department of Excise.

town meeting held to be important where the electors of the town had not otherwise been notified of the intended resubmission of the local option questions. *People ex rel. Crane v. Chandler*, 41 App. Div. 178. Meanwhile during the spring of 1899 those towns wherein the questions were first submitted in 1897, were, where not restrained by process or otherwise, resubmitting them without regard to these provisions of the Town Law. By amendment some of the irregularities were prevented from invalidating the results already obtained and where the questions had been otherwise improperly submitted or for similar reasons not submitted at all, special town meetings for their resubmission were authorized. L. 1899. chap. 398.

This section of the law was not amended, however, so as to fully meet the contingencies arising from the holding of town meetings biennially. Those towns which were entitled to a resubmission of the local option questions in 1900 were to be compelled to hold special town meetings. Except for the absence of requirements respecting the filing of the petition already referred to, the general provisions of the act fully provided for the submission of the local option questions at biennial town meetings in the spring of 1899, but they were inadequate when applied to the resubmission of these questions in towns which held their biennial town meetings at the same time with the general election, because it was uncertain whether the town clerk or the county clerk was the officer charged with the duty of furnishing ballots and therefore the officer with whom petitions should be filed. *McMullen v. Berean*, 29 Misc. 443; *Eggleston v. Boards of Election Inspectors*, 51 App. Div. 38; *People ex rel. Barth v. Town Canvassers*, 32 Misc. 123; *Matter of Krieger*, 59 App. Div. 346.

This section has, therefore, been reconstructed so as to meet the exigencies of the present situation and with the view of making the local option provisions of this act of themselves as complete as possible. For that reason some cases here cited are no longer applicable.

Special town meetings.—See *People ex rel. Richardson v. Sackett*, unreported decision of *Russell, J. S. C.; *People ex rel. Thomas v. Sackett*, 15 App. Div. 290, reversing 17 Misc. 406; *People ex rel. Fuller v. Elles*, unreported decision of *Lyon, J. S. C.; *People ex rel. Crane v. Chandler*, 41 App. Div. 178; *McMullen v. Berean*, 29 Misc. 443; *Matter of Getman*, 28 Misc. 451; *People ex rel. Caffrey v. Mosso*, 30 Misc. 164; *Matter of Sullivan*, 30 Misc. 682, affirmed, 52 App. Div. 634; *Matter of Wood*, 50 App. Div. 622; *People ex rel. Wood v. Town Canvassers*, 32 Misc. 131; *Matter of Arnold*, 32 Misc. 439; *People ex rel. Taylor v. Ely*, unreported decision of *Keneflick, J. S. C.; *Matter of Krieger*, 59 App. Div. 346; *Matter of Sullivan*, 34 Misc. 598; *Matter of Griffin*, — Misc.—; *Matter of Rowley*, 34 Misc. 662; *Matter of Powers*, 34 Misc. 636.

Form of petition.—See *Matter of Getman*, 28 Misc. 451; *Matter of Clement v. Wilcox*, 29 Misc. 29; *People ex rel. Barth v. Town Canvassers*, 32 Misc. 123.

*Opinion on file in Department of Excise.

Petition to be filed.—See *People ex rel. Decker v. Decker*, 48 App. Div. 638, affirming (without opinion) 28 Misc. 699; *Matter of Getman*, 28 Misc. 451; *Matter of Krieger*, 59 App. Div. 346.

Date of filing petition.—See *People ex rel. Horey v. Town Clerk*, 26 Misc. 220; *Stewart v. Town of Newfield*, unreported decision of *Smith, J. S. C.

With whom filed.—See *McMullen v. Berean*, 29 Misc. 443; *Eggleston v. Boards of Election Inspectors*, 51 App. Div. 38; *People ex rel. Barth v. Town Canvassers*, 32 Misc. 123; *Matter of Krieger*, 59 App. Div. 346.

Posting notices.—See *People ex rel. Crane v. Chandler*, 41 App. Div. 178; *Eggleston v. Boards of Election Inspectors*, 51 App. Div. 38; *People ex rel. Barth v. Town Canvassers*, 32 Misc. 123; *Matter of Rowley*, 34 Misc. 662; *Matter of Sullivan*, 34 Misc. 598; *Matter of Griffin*, — Misc. —; *Matter of Powers*, 34 Misc. 636.

Form of ballots.—See *Matter of Getman*, 28 Misc. 451; *People ex rel. Caffrey v. Mosso*, 30 Misc. 164; *Matter of Sullivan*, 30 Misc. 682, affirmed 52 App. Div. 634; *People ex rel. Barth v. Town Canvassers*, 32 Misc. 123; *Matter of Arnold*, 32 Misc. 439; *People ex rel. Green v. Holley*, 47 App. Div. 634 (no opinion). See also *People ex rel. Watkins v. Bishop*, 21 App. Div. 634 (no opinion), for use of Myers Automatic Voting Machine.

Counting, endorsing, rejecting ballots and making returns.—See *People ex rel. Decker v. Parmelee*, 22 Misc. 380; *People ex rel. Caffrey v. Mosso*, 30 Misc. 164; *People ex rel. Green v. Holley*, 47 App. Div. 634 (no opinion); *Eggleston v. Boards of Election Inspectors*, 51 App. Div. 38; *People ex rel. Barth v. Town Canvassers*, 32 Misc. 123.

Result of vote certified to county treasurers and special deputy commissioners of excise.—See *People ex rel. Fisher v. Hasbrouck*, 21 Misc. 188; *People ex rel. Leonard v. Hamilton*, 42 App. Div. 212, affirming 27 Misc. 308; *People ex rel. Clint v. Hamilton*, 27 Misc. 360; *People ex rel. Smith v. Foster*, 27 Misc. 576; *People ex rel. Smith v. Hamilton*, 29 Misc. 465; *Matter of Lyman v. Wells*, 28 Misc. 278; *People ex rel. Redfield v. Walker*, 42 App. Div. 624 (no opinion).

Legality of local option vote. Takes effect, when. Issuance of certificates.—The result of a vote upon the local option questions at any town meeting does not become operative until the following first day of May. *People ex rel. Taylor v. Ely*, unreported decision of *Kenefick, J. S. C. See *People ex rel. Wood v. Town Canvassers*, 32 Misc. 131.

Scrupulous observance of the expressed will of the people in relation to the issuance of liquor tax certificates is required of all certificate issuing officers. If the majority of the town electors have voted against the issuance of liquor tax certificates, it is not for the county treasurer or special deputy commissioner of excise to make inquiry as to whether the election was regular or not, and, if in his judgment it

*Opinion on file in Department of Excise.

was not, to ignore the result and issue certificates; neither will a court reviewing his refusal to issue certificates enter into the question. The validity of the result of an alleged irregular expression of the popular will on the subject of local option may not be thus collaterally assailed. *People ex rel. Fisher v. Hasbrouck*, 21 Misc. 188; *People ex rel. Leonard v. Hamilton*, 42 App. Div. 212, affirming 27 Misc. 308; *People ex rel. Redfield v. Walker*, 42 App. Div. 624 (no opinion); *People ex rel. Clint v. Hamilton*, 27 Misc. 360; *People ex rel. Smith v. Foster*, 27 Misc. 576; *People ex rel. Smith v. Hamilton*, 29 Misc. 465; but see *Matter of Getman*, 28 Misc. 451; *People ex rel. Decker v. Decker*, 48 App. Div. 638, affirming (without opinion) 28 Misc. 690; *People ex rel. Barth v. Town Canvassers*, 32 Misc. 123; *People ex rel. Wood v. Town Canvassers*, 32 Misc. 131; *People ex rel. Taylor v. Ely*, unreported decision of *Keneffick, J. S. C.; *Matter of Arnold*, 32 Misc. 439.

No mere technicality should be permitted to strangle or stay the popular will legally expressed and "the intention of the voter as expressed at the ballot box is not to be disturbed, except for substantial reasons." *Matter of Arnold*, 32 Misc. 439; *Matter of Griffin*, — Misc. —. In *People ex rel. Hirsh v. Wood*, 148 N. Y. 142, which has been often cited with approval in connection with this section, it was said by the Court of Appeals, "We can conceive of no principle which permits the disfranchisement of innocent voters for the mistake or even the wilful misconduct of election officers in performing the duty cast upon them. The object of elections is to ascertain the popular will and not to thwart it."

The granting of an order for a special election at which the local option questions are resubmitted renders inoperative the result of an improper submission of such questions at the preceding town meeting and leaves the town with the status it had immediately prior thereto until the first day of May following such special election. *People ex rel. Taylor v. Ely*, unreported decision of *Keneffick, J. S. C.

See note under § 19 in relation to issuance of certificates and a similar note under § 28.

§ 17. Statements to be made upon application for liquor tax certificates.—Every corporation, association, copartnership or person liable for a tax under subdivisions one, two, three or six of section eleven of this act shall, on or before the first day of May of each year, or if now holding a license legally granted by any board of excise, then on or before the termination of such license, prepare and make upon the blank which shall be furnished by the county treasurer of the county and in counties containing a city of the first class by the special deputy commissioner for such county, upon application therefor, a statement

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which shall be given to such county treasurer or special deputy, signed and sworn to by such applicant or applicants, or by the person making such application in behalf of a corporation or association, stating:

1. The name of each applicant, and if there be more than one and they be partners, also their partnership name, and the age and residence of the several persons so applying, and the fact as to his citizenship.

2. The name and residence of every person interested or to become interested in the traffic in liquors for which the statement is made, unless such applicant be a corporation or association, in which case the person making the application in behalf of the corporation or association shall set forth, instead, the name of the corporation or association, the state under the laws of which it is organized, and the nature of his authority to act for such corporation or association.

3. The premises where such business is to be carried on, stating the street and number, if the premises have a street and number, and otherwise such apt description as will reasonably indicate the locality thereof, and also the specific location on the premises of the bar or place at which liquors are to be sold.

4. Under which subdivision of section eleven of this act the traffic in liquors is to be carried on, and what, if any, other business is to be carried on in connection therewith, or on the same premises, by the applicant or any other person; and also what, if any, other business is to be carried on by the applicant or by another in any room adjoining, which is not entirely separated from the room in which the traffic in liquors is to be carried on, by solid partition at least three inches thick extending from floor to ceiling, without any opening therein.

5. And a statement that such applicant has not been convicted of a felony; has not had a license revoked under the laws in force immediately prior to March twenty-third, eighteen hundred and ninety-six, by reason of a violation of such laws; has not been convicted of a violation of this law within three years prior to the date of such application; does not, as owner or agent, carry

on, or permit to be carried on, nor is interested in any traffic, business or occupation, the carrying on of which is a violation of law, and may lawfully carry on such traffic in liquors upon such premises, under such subdivision, and is not within any of the prohibitions of this act. Also how many buildings occupied exclusively as dwellings there are, the nearest entrance to which is within two hundred feet, measured in a straight line, of the nearest entrance to the premises where the traffic in liquors is intended to be carried on, and whether the applicant intends to traffic in liquors under the certificate applied for in any building, yard, booth or other place, which is on the same street or avenue and within two hundred feet of a building occupied exclusively as a church or school house, and if either question is answered affirmatively that there are any such dwellings, church or school buildings, then said applicant shall also state whether such traffic in liquors was actually lawfully carried on in such premises on March twenty-third, eighteen hundred and ninety-six, and, if yes, the date since which said premises have been continuously occupied for such traffic in liquors; also whether said premises were actually occupied as a hotel on March twenty-third, eighteen hundred and ninety-six, and if yes, the date since which said premises have been continuously occupied as a hotel.

6. There shall also be so filed simultaneously with said statement, a consent in writing that such traffic in liquors be so carried on in such premises, executed by the owner of the premises, or by his duly authorized agent, and acknowledged as are deeds entitled to be recorded; except in such cases where such traffic in liquors was actually lawfully carried on in said premises so described in said statement on the twenty-third day of March, eighteen hundred and ninety-six, in which case such consent shall not be required.

7. If such traffic is to be carried on in any building or place owned by the public, or in any building or place situate on land owned by the public such applicant or applicants shall at the same time file with such county treasurer, or special deputy, the written consent of the authorities having the custody and control

of such building, and of the land on which it is situated for the traffic in liquors therein.

8. When the nearest entrance to the premises described in said statement as those in which traffic in liquor is to be carried on is within two hundred feet, measured in a straight line, of the nearest entrance to a building or buildings occupied exclusively for a dwelling, there shall also be so filed simultaneously with said statement a consent in writing that such traffic in liquors be so carried on in said premises during a term therein stated, executed by the owner or owners, or by the duly authorized agent or agents of such owner or owners of at least two-thirds of the total number of such buildings within two hundred feet so occupied as dwellings, and acknowledged as are deeds entitled to be recorded, except that such consent shall not be required in cases where such traffic in liquor was actually lawfully carried on in said premises so described in said statement on the twenty-third day of March, eighteen hundred and ninety-six, nor shall such consent be required for any place described in said statement which was occupied as a hotel on said last-mentioned date, notwithstanding such traffic in liquors was not then carried on thereat. Whenever the consent required by this section shall have been obtained and filed as herein provided, unless the same be given for a limited term, no further or other consent for trafficking in liquor on such premises shall be required so long as such premises shall be continuously occupied for such traffic.

9. If the traffic in liquors is to be carried on in connection with the business of keeping a hotel, the applicant shall also show by his application that all the requirements of section thirty-one hereof, defining hotels, have been complied with.

10. When such applicant shall be a duly licensed pharmacist desiring to traffic in liquors as such, under subdivision three of section eleven of this act, he shall file with such county treasurer, or special deputy commissioner, in addition to the other statements required by this act, a verified statement also showing that said applicant is a licensed pharmacist in good standing, actually carrying on and doing business as a pharmacist on his own ac-

count at the place or store where he desires to so traffic in liquor, that the principal business which will be transacted by said applicant in said place or store, during the period to be covered by the certificate applied for, is the dispensing and retailing of drugs and medicines, that said applicant has not, during the year last past, allowed any liquor so sold on said place or store to be drunk therein, or otherwise violated any of the provisions of this act. Every corporation, association, copartnership or person liable for a tax under subdivision four of section eleven of this act shall, on or before the first day of May of each year, or if now holding a license from the comptroller of the state, then on or before the termination of such license, prepare and make upon a blank, which shall be furnished by the state commissioner of excise, such statements in regard to carrying on such traffic as the commissioner may require, including the statements required under clauses one, two and five of this section.

11. Upon receiving such statement, the same shall be filed in the office of such county treasurer or special deputy commissioner of excise, who shall endorse thereon the date of the receipt of the same, the amount of tax paid by or on behalf of said applicant, the date of the issuing of the liquor tax certificate thereon, the number of the same, the premises where such business is to be carried on, and under which subdivision of section eleven said certificate is issued. Said endorsement shall be signed by the said county treasurer or special deputy commissioner of excise, and such endorsement shall be received in evidence in all courts of this state and shall be competent and sufficient prima facie evidence of all the facts stated therein.

Thus amended, L. 1897, chap. 312; and L. 1900, chap. 367.

Application for and procurement of certificate. Responsibility rests upon applicant.—Before the traffic in liquor becomes lawful under this act, a liquor tax certificate authorizing such traffic must be obtained and posted pursuant to § 21, the mere payment of the excise taxes assessed upon such traffic of itself affording no protection. *Scalzo v. Sackett*, 30 Misc. 543.

The procurement of such certificate depends not upon the favorable exercise of any officer's discretion, but upon the applicant's prima

facile legal right to traffic in liquors as evidenced pursuant to this section. Every holder of a liquor tax certificate, who desires to traffic in liquor after the expiration of the same, which occurs on the following 30th day of April, and every corporation, association, co-partnership or person which or who desires to become lawfully engaged in such traffic must before continuing or commencing the same, prepare and file with the proper officer a verified application statement pursuant to this section. If the application is correct in form and does not show on the face thereof that the applicant is prohibited from trafficking in liquor under the subdivision of § 11 under which he applies nor at the place where the traffic is to be carried on, a liquor tax certificate must be issued thereon pursuant to § 19. Such certificate is issued upon the applicant's representations that the statements made in such application are true. *People ex rel. Lawton v. Lyman*, 33 Misc. 243; *Matter of Bridge v. Mohrmann*, 36 App. Div. 533, affirming 25 Misc. 213; *Matter of Harper v. Keller*, 30 Misc. 663; *Matter of Tonatio v. Deperino*, 49 App. Div. 84.

The applicant makes such statements under the responsibilities and subject to the penalties imposed by the statute for making false representations. *People ex rel. Belden Club v. Hilliard*, 28 App. Div. 140, affirming 50 N. Y. Supp. 909; *Matter of Lyman v. Murphy*, 33 Misc. 349.

If the statements are false and the applicant was not entitled to traffic in liquor as specified in the application, the issuance of a certificate does not make the traffic in liquor thereunder lawful. The right to traffic in liquor depends not upon the mere holding of a liquor tax certificate, but upon compliance with all of the requirements of the statute. *Lyman v. Sucarts et al.*, 41 App. Div. 624 (no opinion); *Niles v. Mathusa*, 162 N. Y. 546, affirming 20 App. Div. 483, affirming 19 Misc. 96; *Matter of Lyman v. Speidel*, 51 App. Div. 52, reversed 163 N. Y. 536; *Lyman v. Schermerhorn et al.*, 53 App. Div. 32, affirmed 167 N. Y. 113; *Lyman v. Mead et al.*, 56 App. Div. 582; *Lyman v. Kane et al.*, 57 App. Div. 549; *People ex rel. Lawton v. Lyman*, 33 Misc. 243.

The making of a false statement is of itself a crime punishable under sub. 2 of § 34.

As a further but civil penalty, the liquor tax certificate issued upon the application containing such false statement may be revoked and cancelled in a proceeding instituted under sub. 2 of § 28. When the untruthfulness of a material statement has been established in such a

611, affirmed (without opinion), 39 App. Div. 671; *Matter of Harper v. Keller*, 30 Misc. 663; *Matter of Lyman v. Murphy*, 33 Misc. 349.

If an applicant's statements are false when made and at the time the certificate is issued, a subsequent compliance with the statute does not relieve him from the penalties to which he originally subjected himself, the court having no discretionary or equitable powers in the matter. *Matter of Bridge v. Mohrmann*, 36 App. Div. 533, affirming 25 Misc. 213; *Matter of Place v. Matty*, 27 App. Div. 561, affirmed (without opinion), 156 N. Y. 691; *Matter of Barnard v. Rivers*, 48 App. Div. 423; *Matter of Lyman v. McCarthy*, unreported decision of *Keneffick, J. S. C.; *Matter of Tonatio v. Deperino*, 49 App. Div. 84; *Matter of Lord v. Coughlin*, 32 Misc. 223; *Matter of Chase v. Perew*, 164 N. Y. 586, affirming (without opinion) 50 App. Div. 622 (no opinion); *Matter of Lyman v. Murphy*, 33 Misc. 349; but see *Matter of Johnson v. Mayle*, 18 Misc. 498; *Matter of Purdy v. Driscoll*, 40 App. Div. 133, and *Matter of Saunders v. Garnsey*, unreported decision of *Nash, J. S. C. affirmed (without opinion) — App. Div. —. The omission of a statement which if made would have required the refusal of a certificate, is not equivalent to a false statement, so that allegation and proof of facts showing that the applicant was not entitled to receive or hold a certificate that may have been issued by a careless official is necessary. *Matter of Lyman v. Wells*, 28 Misc. 278; *Matter of Lyman v. Speidel*, 163 N. Y. 536, reversing 51 App. Div. 52. Perhaps the same is true where an applicant refers to a previous application statement for dwelling owners consents which were required but not filed, although the reference may be considered as the reassertion of a false statement of a material fact. *Matter of Lyman v. Clancy*, 34 Misc. 296; *Matter of Tonatio v. Deperino*, 49 App. Div. 84.

A statement has generally been deemed material if it was necessary to enable the proper officer to determine from the application statement whether the applicant has complied with the provisions of § 17, but there are decisions holding that only those statements are material which are expressly required by the statute. Note the recent amendment of this section. L. 1900, chap. 367.

Consent of liquor store owner.—It has been held that the exception in sub. 6 of this section applies only to such tenants of liquor stores who were such on March 23, 1896. "The intention of the lawmakers was to save them the necessity of getting the consent of the landlord who had already leased them the premises to carry on the liquor business; but when a stranger to the owner applies for leave to carry on the business, I am convinced the law intended in such cases that the

would seriously object to another doing so. The manner of keeping a liquor store depends largely on the keeper. The law is meant to be restrictive in a measure and the requirement that owners of buildings should consent before business may be carried on is a proper restriction." *People ex rel. Reusse v. Michell*, unreported decision of *Dickey, J. S. C.

A lease with an unfilled blank in a clause relating to the use of the demised premises is not so ambiguous as to authorize the admission of parol evidence that when the lessee accepted the lease the lessor verbally promised to sign a consent to allow the premises to be used for the sale of intoxicating liquors. *Nostrand v. Hughes*, 54 App. Div. 602.

A consent given under subdivision 6 of § 17 is "neither a conveyance nor lease of real estate, nor a contract for a lease or sale of any interest therein," so that one of three joint owners of a saloon who leased the premises and consented that the lessee traffic in liquors did not require written authority from the others who recognized the lease. Furthermore, such consent being unlimited, the lessee was not required to obtain the consent of a purchaser who took the premises subject to the lease. *Matter of Cowles v. Bergin*, 34 Misc. 447.

Dwelling owners consents.—The aim of the liquor tax law is not only to forbid traffic in liquor within 200 feet of a church or school house (§ 24) similarly to previous excise laws, but also to restrain such traffic in residential districts and in a measure protect dwelling houses from surroundings dangerous to good morals and tending to disturb the peace and quiet of the neighborhood, by requiring that, with certain specified exceptions, the consents of the owners of at least two-thirds of the total number of buildings used exclusively as dwellings, the nearest entrance to which is within 200 feet measured in a straight line of the nearest entrance to the premises where the traffic in liquors is to be carried on, shall be obtained and filed by every applicant for a liquor tax certificate (§ 17, sub. 8). *Matter of Kessler v. Cashin*, 28 Misc. 336, affirmed (without opinion) 44 App. Div. 635, reversed 163 N. Y. 205; *People ex rel. Sweeney v. Lammerts*, 18 Misc. 343, affirmed (without opinion) 14 App. Div. 628; *Matter of Veeder v. Miller*, 31 Misc. 569; *Matter of Haight v. Parsell*, 33 Misc. 544 affirmed (without opinion) — App. Div. —; *Matter of Adriance v. Ramage*, 59 App. Div. 440, affirming unreported decision of *Underwood, Cayuga Co. J.; *Matter of Sanderson v. Crane*, 34 Misc. 375.

The undoubted purpose of the exceptions was to protect in a measure the interests of those persons already established in the busi-

this section would occasion. *Matter of Height v. Parsell*, 33 Misc. 544, affirmed (without opinion) — App. Div. —.

The first exception favors certain places which were actually lawfully occupied for traffic in liquors on March 23, 1896. The privilege was limited to the person then conducting such traffic in *Matter of Ritchie v. Samuely*, 18 Misc. 341, but like a similar exception contained in § 24 has since been considered as applicable to the place so that a change of proprietorship merely does not work a forfeiture. See note upon this subject under § 24.

The retention of the privileged character of any such place depends upon the manner in which it has been used since the law went into effect. The suspension of the liquor traffic does not necessarily deprive a place of its privileged character under the statute "provided the business is resumed at the first reasonable opportunity." *Matter of Kessler v. Cashin*, 163 N. Y. 205, reversing 44 App. Div. 635, affirming 28 Misc. 336; *Matter of Loper v. Slattery*, 165 N. Y. 618, affirming 53 App. Div. 576; *Matter of Hawkins v. Thiel Bros.*, 165 N. Y. 188, reversing 54 App. Div. 617 (no opinion).

But as the Court of Appeals held in the last mentioned proceeding, the privilege in question may be lost because it is "not attached to the property in perpetuity and is not a thing that necessarily and under all circumstances runs with the land. It may be lost by abandonment or nonuse when the facts and circumstances are such as to justify the conclusion that the owner intended to discontinue the liquor traffic at the place. When that intention is clearly established, the period of time during which the place is vacant or used for other purposes is not very material." This construction of the statute was taken in *People ex rel. Sweeney v. Lammerts*, 18 Misc. 343, affirmed (without opinion) 14 App. Div. 628; *Matter of Nobles v. Young*, 24 App. Div. 632 (no opinion); *Matter of Bridge v. Mohrmann*, 36 App. Div. 533, affirming 25 Misc. 213. But see *Matter of Klevesahl v. Perry*, 30 Misc. 361, where it was held that the suspension of traffic by reason of the result of a vote upon the local option questions by the electors of any town destroyed the privilege of obtaining a liquor tax certificate and trafficking in liquor in said town without the consents of two-thirds of the owners of dwellings within 200 feet of premises where such traffic had been previously conducted.

owner can obtain a liquor tax certificate without the consents of owners of dwellings, even though traffic in liquors is not carried on thereat at the time of the passage of the act or for an indefinite period thereafter. Nor is there anything in the act to indicate that a suspension of the traffic thereafter would work a forfeiture of the exception so long as the premises are maintained as hotel premises. It is its character as a hotel that brings the exception, not the traffic. It must be admitted that if the premises are once abandoned as a hotel and they lose their character as hotel premises, then they would lose the benefit of the exception." Thus, it was held in this case that the destruction of a hotel by fire did not destroy the statutory privilege which remained for the premises as rebuilt within a reasonable time. Similarly in *Matter of Moulton v. Acconcia*, 59 App. Div. 25, this hotel privilege was retained during a brief period following the dispossession of a tenant for non-payment of rent, but the Court says "There is no doubt that if the owner of the premises here involved had abandoned it as a hotel and had put in a stock of groceries or a grist mill it would so far have lost its character as a hotel as to come within the general rule laid down by the statute." It was also held in this case that the privileges of the statute were only extended to those hotels which, on March 23, 1896, were "kept open for entertaining strangers or travelers." It was not intended that the exceptions should apply to a mere boarding house, even though it subsequently became a hotel, *Matter of Harper v. Keller*, 30 Misc. 663, any more than similar exceptions of § 24 favored, as a hotel, a place which was only a saloon when the law was passed. *Matter of Place v. Matty*, 27 App. Div. 561, affirmed (without opinion) 156 N. Y. 691. The privilege which belonged to a hotel in existence when the Liquor Tax Law took effect may not be extended to adjoining buildings subsequently made a part of the hotel. *Matter of Haight v. Parsell*, 33 Misc. 544, affirmed (without opinion) — App. Div. —.

The third exception was intended to relieve persons trafficking in liquor at places for which dwelling owners consents were required from obtaining a renewal of such consents annually. It was not contained in the original statute but was provided by amendment. L. 1897, chap. 312. The amendment had no retroactive force. *Matter of McVicker v. Riley*, 21 Misc. 383. Whether such consents are personal to the recipient and whether they relieve him from filing ad-

The failure to state a term for which a consent is given imports a consent for an unlimited term. *Matter of VanVleck v. Coonan*, unreported decisions of *Bischoff, J. S. C.

It has been recently held that a dwelling owner may revoke the consent provided for by this section at any time before it has been filed with, presented to or in any manner acted upon by the certificate-issuing officer, if such consent was given without consideration. *Matter of Adriance v. Ramage*, 59 App. Div. 440, affirming unreported decision of *Underwood, Cayuga Co., J.

Whenever dwelling owners' consents are required by this section, they should be filed simultaneously with the application statement for the liquor tax certificate under which the traffic affected by such consents is to be carried on. The statements required to be made relative thereto are, under this section, as amended by L. 1900, chap. 367, material statements by which both applicant and the certificate issuing officer are strictly bound.

"It has been held that in the matter of procuring and filing consents the question of the good faith of the applicant for a liquor tax certificate is not involved; that he must procure and file the same at his peril, and if he does not do so, the fact that he acted in good faith is no defense or protection. It has also been held that the requisite number of consents must be filed at the time the application for the certificate is made, and that if they are not procured and filed at that time, consents subsequently made cannot be considered upon an application to revoke the liquor tax certificate," *Matter of Lyman v. Murphy*, 33 Misc. 349, and "no right is reserved to a court to order the filing of consents thereafter," *Matter of Lord v. Coughlin*, 32 Misc. 223. See *Matter of Bridge v. Mohrmann*, 36 App. Div. 533, affirming 25 Misc. 213; *Matter of Tonatio v. Deperino*, 49 App. Div. 84; *Matter of Johnson v. Mayle*, 18 Misc. 498; *Matter of Lyman v. Gillett*, 23 Misc. 710.

An applicant who refers to and relies upon consents previously filed by him, which are insufficient, assumes the same risk as though such consents were being filed for the first time. *Matter of Lyman v. Clancy*, 34 Misc. 296; *Matter of Tonatio v. Deperino*, 49 App. Div. 84.

These consents must be executed by the person or persons holding the legal title to the dwelling or dwellings, or by their duly authorized agents; the consent of a lessee or tenant is insufficient. *Matter of Sherry v. Van Ausdale*, 25 Misc. 361; also *Matter of Lyman v. Murphy*, 33 Misc. 349, in which the consent of an agent who was only authorized to rent a place, collect the rents and make repairs, was also deemed insufficient.

buildings" is required, instead of the consents of "two-thirds of the owners," as formerly. The difference is quite material where one person owns several dwellings or where several persons own one dwelling. *Matter of Harder v. McNamee*, unreported decision of *Edwards, J. S. C.

Building used exclusively as a dwelling.—The courts have so interpreted this phrase as to afford the best protection possible to the owners of private dwellings from the encroachment of the evils associated with and surrounding a place where the traffic in liquors is carried on.

The first case in which any rule or test was laid down is *Matter of Russell v. Noonan*, unreported decision of *Stover, J. S. C. A building comprised of a physician's private residence and public office was held not to be protected by the statute for the reason that "where a portion of a building is used for the purpose of a general business or the general practice of a profession to which the public is invited, it cannot be said to be used exclusively for residential purposes. * * * The using of a portion of a building as an office for the general practice of a profession, would be quite as much an interference with the use of a building for residential purposes as a setting apart of the same space for the carrying on of any mercantile or other business. The public is invited to the room not for the purpose of mere social intercourse, but for the purpose of availing itself of professional advice and treatment. * * * While it may be said that the evil to the family is just as great as though the building were occupied exclusively as a residence, yet with this the court can have nothing to do." But see *Matter of Lyman v. Gillett*, 23 Misc. 710, where the use of a portion of a dwelling for a physician's office had been discontinued before the certificate was granted, the character of building as of the date when application for a certificate is made and the certificate is issued being the proper basis for determining the requirements of this section. *Matter of Feist v. Locke*, unreported decisions of *Bischoff, J. S. C.; *Matter of Van Vleck v. Coonan*, unreported decisions of *Bischoff, J. S. C. In one case it has been declared that a building used exclusively as a dwelling "means a building all of which, considered as a whole, in its general and preponderating use, is designed for and devoted to occupation as a dwelling, as a dwelling of its kind would be ordinarily used and to the exclusion of any distinct portion thereof being openly and habitually devoted to some other purpose, as that of business. * * * It could not have been the intention of the Legislature that a person's dwelling house should lose the benefit of this provision, because occasionally or even habitually the occupant, as a lawyer, devoted a room intended and used as his private library to working upon his cases, or as a washerwoman (this case) devoted the room intended and used for her

*Opinion on file in Department of Excise.

kitchen to doing some of her washing." *Matter of Lyman v. Baldwin*, 26 Misc. 568.

It was also held in this case that a division of what would be ordinarily known as a block of several buildings which has no inside communication with other divisions of the block and which of itself is and has been used exclusively as a flat for dwelling purposes, should be treated as a separate and distinct building and the use of other divisions of the block for business purposes does not deprive it of its character as a private dwelling. Similarly a double dwelling house was considered as two distinct dwellings in *Matter of Herse v. Savage*, unreported decision of *Lambert, J. S. C., and *Matter of Adriance v. Ramage*, unreported decision of *Underwood, Cayuga Co. J., affirmed, 59 App. Div. 440, where a block was comprised of two portions, one of brick and the other of wood, owned by one person, who rented various portions of the block to different individuals as flats for residential purposes. The brick building contained six flats, four of which had separate street entrances and were entirely distinct from each other. It was held that the whole block should be counted as two rather than six dwellings because while the flats in the brick portion of the block were disconnected, there were no interior partitions carried up from the cellar to roof dividing an entire portion of the block from another, so that the brick portion was really one building.

Attempts have been made to evade the provisions of sub. 8 of § 17 by the construction of sham dwellings to be used as such only at the time when application is made for a liquor tax certificate. *Matter of McVickar v. Riley*, 21 Misc. 383; *Matter of Holmes v. Henschel*, unreported decision of *Smith, J. S. C.; *Matter of Lyman v. Garrison*, 24 Misc. 552. According to the decision last referred to "it is not the size or the material of which a building is constructed but the purpose to which it is devoted that is the controlling factor under this statute. A dwelling may be humble and inexpensive, yet as much a domicile as a mansion. But to hold that buildings of this character, tenanted for the first on the eve of an application for a liquor tax certificate, by men without families or a fixed place of abode, are to be regarded as dwellings for the purpose of obtaining and holding a certificate, would be farcical."

It was also held in this case that sub. 8 of § 17 should not be construed harshly as against a holder of a certificate or interpreted so loosely as to emasculate its restrictive provisions and break down that protection which it gives to adjacent property owners, the public and to the dealer who honestly complies with all its conditions as against one who seeks to evade it.

Thus in the application of these principles, a building occupied by a person who is a dressmaker by trade and does more or less sewing

*Opinion on file in Department of Excise.

in the house but has no sign out, is a building used exclusively as a dwelling, as well as a new, vacant building constructed and meant for such exclusive occupation, *Matter of Ruland v. Considine*, 21 Misc. 504; also a house formerly used as a dwelling, but vacant when consent was given and filed, *Matter of Aldous v. Goodwin*, unreported decision of *Russell, J. S. C. A partly vacant store building with a tenant in the upper story was not so considered in *Matter of Johnson v. Fogarty*, unreported decision of *Werner, J. S. C., where it was held that "in a strictly literal sense the said building was at the time the act went into effect, occupied exclusively as a dwelling. But this language should not be given its narrowest and most technical interpretation. It should be read in the light of the spirit of the statute." See also *Matter of Saunders v. Garnsey*, unreported decision of *Nash, J. S. C., affirmed (without opinion) — App. Div. —. A dwelling where boarders were occasionally taken in the summer, *Matter of Smith v. Merrill*, unreported decision of *Dickey, J. S. C., and one where boarders were taken under other circumstances, *Matter of Lyman v. Gillett*, 23 Misc. 710, as well as a regularly kept boarding house, *Matter of Ruland v. Considine*, 21 Misc. 504, were accorded the protection of the statute. In *Matter of Veeder v. Miller*, 31 Misc. 569, it was held that the letting of furnished rooms by the week to persons who might apply for them was not the carrying on of a business within the meaning of the statute, such as to deprive a house of its character as a dwelling, because it did not become "a place where the general public would be invited to enter and transact business, but for every intent would still be a private house and the occupants entitled to the privacy which surrounds a dwelling house."

Measurement.—The manner in which the distance between a place where the traffic in liquors was to be carried on and the dwellings in its vicinity was not specified in the original act, it being merely provided that when the nearest entrance to a place in which the traffic in liquor was to be carried on was within 200 feet of the nearest entrance to any dwelling, that certain consents should be required, and the rule laid down at first was that "the most feasible way which one could go from the entrance to the saloon to the entrance of a dwelling, not necessarily by the sidewalks, but in an air line where it is practicable, as by going directly or diagonally across a street or a yard or around the corner of a building, if that is the only way practicable to go from one point to the other, is the way of measurement intended by the Legislature. If a direct line from one place to another in all cases were intended, the law should have so stated." *Matter of Wicker v. Underhill*, 17 Misc. 19. In this case the barroom was situated in the second story of a building and the street entrance to such place was held to be its nearest entrance. In a subsequent case, however, it was

*Opinion on file in Department of Excise.

held that the rule requiring measurements to be made in the most feasible way was "so uncertain and impracticable as to nullify in many cases the purpose of the statute. The only certain and satisfactory method by which measurements can be made is to proceed in a direct line between two objective points." *Matter of Johnson v. Fogarty*, unreported decision of *Werner, J. S. C. Notwithstanding the amendment of this section, as well as § 24 by L. 1897, chap. 312, which required measurements to be made "in a straight line," apparently removing all doubt as to the proper mode of measurement, the question continued to be raised and in connection with this section is considered in *Matter of Ruland v. Considine*, 21 Misc. 504, where it is held that measurements along the ground to the foot of a stoop and then at an angle up the stoop to a door, are not made properly and that "the actual length of a straight line stretched from one entrance to the other, regarded as running through all obstructions in the course, is the measurement required."

Nearest entrance.—According to one construction "the nearest entrance to a building occupied as a dwelling specified in the statute is the nearest entrance whether rear, side or front to said dwelling from the nearest public entrance to the building in which traffic in liquors is proposed to be carried on," and "the nearest entrance to the building in which traffic in liquors is to be carried on under the statute is any entrance through which the public may enter the building as patrons of the business carried on therein." *Matter of Herse v. Savage*, unreported decision of *Lambert, J. S. C.

This construction of the phrase "nearest entrance" as applied to dwellings is approved in *Matter of Veeder v. Miller*, 31 Misc. 569, because "a saloon in the rear of a dwelling might be as obnoxious as one in front" and in *Matter of Saunderson v. Crane*, 34 Misc. 375, where it was declared that "the use of the word entrance qualified by the words 'the nearest' plainly points to the meaning of more than one entrance to buildings used exclusively as dwellings. The fact that these dwellings have more than one entrance is not peculiar to them, but common to most dwelling houses. It is, therefore, no strained interpretation to say that the law makers meant to include all entrances, front, side or rear, in their use of 'the nearest entrance.' If they had meant the front entrance only, it seems to me that they would have said so in plain words instead of using the language they did use, which is to be given its ordinary common sense meaning."

As applied to places where the traffic in liquors is to be carried on the term "nearest entrance" has heretofore been held to include rear and side entrances to a hotel regardless of the test as to their actual use in *Matter of Johnson v. Fogarty*, unreported decision of *Werner,

*Opinion on file in Department of Excise.

J. S. C. It signifies not merely the entrances to that particular room or part of the building, especially an upper story, but any entrance from the street to any part of the building. *People ex rel. Macy v. Murray*, 5 App. Div. 66; *Matter of Wicker v. Underhill*, 17 Misc. 19. It has also been held that the term fairly construed includes a door not walled or boarded up, but merely closed and locked, *Matter of Macy*, 5 App. Div. 70, or a door covered by a wire screen, *Matter of Lyman v. Reynolds Bros.*, unreported decision of *Fitzgerlad, J. S. C. In *People ex rel. Macy v. Murray*, 5 App. Div. 66, it is said that "as long as the door was there, though locked, an element of uncertainty would be introduced. It should be held that there was an entrance so long as it was there as a means of access."

In *Matter of Johnson v. Fogarty*, unreported decision of *Werner, J. S. C., it was held that where doors were nailed up with ten-penny nails and their knobs removed, they were still entrances within the meaning of the statute, it being said that "any method of closing entrances which can by slight effort and without general observation be changed would throw upon the authorities charged with the enforcement of this law the duty of constant surveillance of each licensed place having such a closed entrance. This would be subversive of the letter as well as of the spirit of the law. A loose construction of the statute in this regard would encourage every form of evasion and subterfuge which the ingenuity of unscrupulous men could devise." But see *Matter of Purdy v. Driscoll*, 40 App. Div. 133.

In *Matter of Flanagan v. Harris*, 49 App. Div. 99, affirming unreported decision of *Garretson, J. S. C., the entrance to that portion of a building in which, according to the application statement, the traffic in liquors was to be carried on, instead of the entrance to a subsequently detached portion of such building in which the traffic was actually conducted, was considered as the "nearest entrance" to a neighboring dwelling.

See note on this subject under § 24.

§ 18. **Bonds to be given.**—Each corporation, association, copartnership or person taxed under this act, shall, at the time of making the application provided for in section seventeen of this act, file in the office of the county treasurer of the county in which such traffic is to be carried on, or if in a county containing a city of the first class with the special deputy commissioner for such county, or if the application be under subdivision four of section eleven of this act, with the state commissioner of excise, a bond to the people of the state of New York, in the penal sum of twice the amount of the tax for one year upon the kind of

*Opinion on file in Department of Excise.

traffic in liquor to be carried on by such applicant, where carried on, but in no case for less than five hundred dollars, conditioned that if the tax certificate applied for is given, the applicant or applicants will not, while the business for which such tax certificate is given shall be carried on, suffer or permit any gambling to be done in the place designated by the tax certificate in which the traffic in liquors is to be carried on, or in any yard, booth, garden or any other place appertaining thereto or connected therewith, or suffer or permit such premises to become disorderly, and will not violate any of the provisions of the liquor tax law; and that all fines and penalties which shall accrue during the time the certificate applied for is held, and any judgment or judgments recovered therefor, will be paid, together with all costs taxed or allowed. Such bond shall be executed by each such applicant, and if given by a corporation or association, by some person or persons duly authorized so to do as principal, and by at least two sureties residents of the town or city in which the premises are where such traffic is to be carried on, one of whom shall be a freeholder, or instead of such sureties, by a corporation duly authorized to issue surety bonds by the laws of this state. The bond, if given by two sureties, shall have annexed thereto or indorsed thereon the affidavit of each surety that he is worth double the penal sum named in such bond over and above his property exempt by law from levy and sale upon an execution and over and above his just debts and liabilities. The state commissioner of excise may at any time without previous prosecution or conviction for violation of any provision of the liquor tax law, or for the breach of any condition of said bond, commence and maintain an action. in his name. as such

Form of bond.—Section 15 provides that the State Commissioner of Excise shall prepare and furnish the blank bonds required by this section. The form of the first bonds furnished by the State Commissioner of Excise was held to substantially follow the language of the statute. *Lyman v. Schenck et al.*, 37 App. Div. 234. The amendment of this section by L. 1897, chap. 312, necessitated a change in the form of bond which as thus modified has since been required of all applicants for liquor tax certificates, and held to conform substantially to the form prescribed by statute. *Lyman v. Brucker et al.*, 26 Misc. 594, affirmed (without opinion) 42 App. Div. 624; *Lyman v. Kurtz et al.*, 166 N. Y. 274, affirming 48 App. Div. 633 (no opinion); *Lyman v. Perlmutter et al.*, 166 N. Y. 410, affirming 49 App. Div. 630, affirming unreported *referee's decision.

Who may bring bond actions.—In its original form the statute did not specify by whom an action might be brought for the enforcement of the bond given pursuant to this section. The State Commissioner of Excise brought an action on relation of the People of the State of New York immediately prior to the enactment of L. 1897, chap. 312, which explicitly conferred authority upon him to commence and maintain these actions, and the referee before whom it was tried ~~consented~~ to this amendment as recognition on the part of the Legislature of a defect in the statute, and held that the State Commissioner of Excise had no authority to sue. *People ex rel. Lyman v. Boone et al.*, unreported *referee's decision. However, an action commenced subsequent to this amendment by the State Commissioner of Excise to recover the full penalty of a bond given prior thereto on account of violations also committed prior to such amendment, was held to have been properly brought because the Legislature had expressly designated him as the officer to bring actions under this section to enforce the obligations previously made, thereby supplying a mode of procedure where it was lacking without in any respect changing or modifying the obligation created by the statute in its original form and assumed in the bonds executed thereunder. *Lyman v. Schenck et al.*, 37 App. Div. 234.

Character of bond and liability thereunder.—The character of the obligation entered into by an applicant for a liquor tax certificate and his surety, the liability of each upon a breach of one or more conditions of the bond, what constitutes a breach of its conditions and many other important matters were first considered in connection with questions of practice. In disposing of a motion to change the venue for convenience of witnesses, the view was incidentally expressed that an action under this section was not one "to recover a penalty imposed by statute," as specified in the Code of Civil Procedure, § 983, but one "upon a contract obligation to recover the penalty imposed or assumed by the instrument." *Lyman v. Gramercy Club et al.*, 23 App. Div. 30. In another case where a motion was made to compel the State Commissioner of Excise to state and number as separate causes of action, each and every violation of the Liquor Tax Law set forth in the complaint as specific breaches of the various conditions of the bond, it was held that "a right of action inures upon the breach of any one of the conditions of the bond. The cause of action is the same upon the breach of all conditions. * * * It matters not whether the recovery be limited to the damages sustained by the various breaches alleged or whether the sum named in the bond be treated as liquidated damages. In either aspect the cause of action is single. The action must not be confused with one to recover statutory penalties. It is upon the surety's contract to pay a specific sum of money." *Lyman v. Broadway Garden Hotel and Cafe Co. et al.*, 33 App. Div. 130, reversing unreported decision of *Scott, J. S. C. See also *Lyman v. Plymouth Social Club et al.*, unreported decision of *Bischoff, J. S. C.

The obligation of principal and surety is twofold. First, an action may be brought to collect a judgment for a fine or penalty imposed on the principal, and the sureties having in effect contracted to pay any such judgment to the extent of the full penalty of the bond, it is unnecessary to go behind it and prove the offense which resulted in the judgment. On the other hand an action may be brought to recover the full penalty of the bond because of a breach of one or more of its prescribed conditions which must be established by independent evidence. The bond was clearly intended to cover the two contingencies and the two remedies. Judgment for the full penalty as directed by the court on undisputed and unimpeached testimony that the principal of the bond had permitted its premises to become disorderly and because it had sold or allowed liquors to be sold in violation of § 31, sub. "a" was sustained in *Lyman v. Shenandoah*

agent of the corporation or the corporation sole was sustained, regardless of the phantom-like existence of the principal which in the application and bond was declared to be a corporation, the obligors being estopped from denying that recital. *Lyman v. Gramercy Club et al.*, 39 App. Div. 661.

The twofold liability of the principal and surety declared to exist in *Lyman v. Shenandoah Social Club et al.*, 39 App. Div. 459, is also considered in *Lyman v. Schenck et al.*, 37 App. Div. 234, it being there held that the surety as well as the principal became liable for the full penalty of the bond on account of the unlawful traffic in liquor on Sunday by the principal, and that such liability was unaffected or undiminished by the payment of a fine imposed on the principal as a result of his conviction for such offense.

In *Lyman v. Perlmutter et al.*, 106 N. Y. 410, affirming 40 App. Div. 630, affirming unreported referee's decision, the Court of Appeals sustained these decisions by holding that a bond is not limited to its collateral quality if the State Commissioner of Excise shall think fit to bring an action to recover its entire penal sum and thus subject an offender as well as a surety to the greater punishment, even for a single offense. "It is common knowledge that the temptation to violate this and previous excise laws has developed a fertility and variety of abuses, evasions and violations that in default of rigorous treatment weaken the efficiency of the law both as a revenue measure and as a regulator of the liquor traffic. Recourse to the penalty named in the bond, instead of the fine or penalty named in any section of the act for a specific violation, was no doubt thought to be necessary in order to secure observance of the provisions of the act. If the surety thereby suffers and the offender sometimes escapes, the public may benefit by inducing the surety to become more watchful of the character of the vendor, for whose fidelity he engages and thus violations will be lessened by making it more difficult for lawless men to obtain their bonds, and when they obtain them to make them more circumspect in regard to the obligations they have assumed. Such, we think, is one of the purposes of the section providing for this bond and the recovery is within its letter and spirit."

The principal is required to not only observe the Penal Code, § 343-44, but must not suffer "any gambling" on the premises. *Lyman v. Shenandoah Social Club et al.*, 39 App. Div. 459; *Lyman v. Hayes et al.*, 43 App. Div. 623 (no opinion). The purpose of the bond is not to secure the people of the state against actual pecuniary loss

the bond was designed to prohibit. * * * It is practically a bond for the principal's good behavior as defined in the conditions." *Lyman v. Shenandoah Social Club et al.*, 39 App. Div. 459.

The maintenance of a "slot" machine in a place for which a liquor tax certificate has been issued is in breach of the conditions of the bond filed with the application for such certificate and the obligors of the bond are liable for its full penalty. *Lyman v. Brucker et al.*, 26 Misc. 594, affirmed (without opinion), 42 App. Div. 624; *Lyman v. Kurtz et al.*, 166 N. Y. 274, affirming 48 App. Div. 633 (no opinion).

In the case last mentioned, the Court of Appeals says: "The mechanism of this machine is such that when a five-cent piece is dropped into one of the several slots representing several colors, a disk is made to revolve on which are painted corresponding colors and when it ceases to revolve, the color upon its face opposite to a finger determines whether the player has won or lost. Each color has a different value from ten cents up to one dollar, and if the player has won upon the color selected, the sum won is, by a mechanical device, delivered to him in a cup. The evidence shows the machine to be a contrivance or apparatus by which it is determined who, as between the player and proprietor, is the winner or loser of the money hazarded. The player stakes or hazards his money on a chance and that is sufficient to make out the gambling. Within the general understanding, such a machine is a gambling device."

A surety is not liable upon a bond filed with an application for a liquor tax certificate either for any false statement in the application or for the traffic in liquors carried on under the certificate issued unless the bond was executed by the surety with knowledge of the principal's offense. *Lyman v. Schermerhorn et al.*, 167 N. Y. 113, affirming 53 App. Div. 32; *Lyman v. Kane et al.*, 57 App. Div. 549; *Lyman v. Mead et al.*, 56 App. Div. 582.

The mere surrender of a liquor tax certificate for the purpose of securing a rebate under § 25 does not operate as a limit upon the surety's liability under a bond filed with the application for said certificate, unless the principal ceased to carry on the business for which said certificate was issued. The certificate would not by its terms expire until the first day of May succeeding the date of its surrender, and the right to its cancellation prior to said date depends upon compliance with the provisions of § 25. An attempt to surrender the certificate without ceasing to traffic is ineffectual to exonerate the surety or the principal whose liability upon the bond continues according to the original terms and conditions thereof. *Lyman v. Cheever et al.*, 31 Misc. 100, affirmed (without opinion), 59 App. Div. 625. *Lyman v.*

o'clock a. m. has been forfeited in *Lyman v. Schenck et al.*, 37 App. Div. 234; *Lyman v. Shenandoah Social Club et al.*, 39 App. Div. 459; *Lyman v. Gramercy Club et al.*, 28 App. Div. 30; *Lyman v. Gramercy Club et al.*, 39 App. Div. 661; *Lyman v. Broadway Garden Hotel and Cafe Co. et al.*, 33 App. Div. 130, reversing unreported decision of *Scott, J. S. C.; *Lyman v. Perlmutter et al.*, 166 N. Y. 410, affirming 49 App. Div. 630, affirming unreported *referee's decision; *Lyman v. Plymouth Social Club et al.*, unreported decision of *Bischoff, J. S. C.; *Lyman v. Unity League et al.*, 38 App. Div. 630; *Lyman v. Young Men's Cosmopolitan Club et al.*, 38 App. Div. 220, reversing unreported decision of *Lawrence, J. S. C.; *Lyman v. True Friends Social and Literary Circle et al.*, 38 App. Div. 629; *Lyman v. Oussani et al.*, 33 Misc. 409; *Lyman v. Morel et al.*, unreported decision of *Clark, J. S. C.; *Lyman v. Racopolis et al.*, unreported decisions of *Fitzgerald, J. S. C.; *Lyman v. Ruehl et al.*, unreported decisions of *Gildersleeve, J. S. C.

A further breach of the conditions of the bonds upon which nearly all of the last mentioned actions were brought was occasioned by the disorderly character of the principal's premises. This offense was the basis for *Lyman v. Zimbrich et al.* unreported decision of *Dunwell, J. S. C., *Lyman v. Coyle et al.*, unreported *referee's decision.

In *Lyman v. Brucker et al.*, 26 Misc. 594, affirmed (without opinion), 42 App. Div. 624, and *Lyman v. Kurtz et al.*, 166 N. Y. 274, affirming 48 App. Div. 633 (no opinion), the maintenance of slot machines constituted a cause of action.

Gambling with cards constituted a cause of action in *Lyman v. Hayes et al.*, 43 App. Div. 623 (no opinion).

The sale of liquors and an open barroom on election day were the offenses charged in *Lyman v. Griffin et al.*, 43 App. Div. 623 (no opinion).

False statements by the principal in his application for a liquor tax certificate and his alleged unlawful traffic in liquor under cover of an issued certificate was the foundation of *Lyman v. Swarts et al.*, 41 App. Div. 624 (no opinion); *Lyman v. Kane et al.*, 57 App. Div. 549; *Lyman v. Schermerhorn et al.*, 167 N. Y. 113, affirming 53 App. Div. 32; *Lyman v. Mead et al.*, 56 App. Div. 582.

Traffic in liquor after the surrender of a liquor tax certificate for cancellation and rebate was the basis of an action for the full penalty of a bond in *Lyman v. Cheever et al.*, 31 Misc. 100, affirmed (without opinion), 52 App. Div. 635, and a judgment for penalties imposed on a principal of a bond because of like offenses is sought to be enforced against his surety in *Lyman v. Siebert et al.*, 31 Misc. 285.

459; *Matter of Lyman v. Scharmann*, 32 Misc. 621. It matters not whether the recovery from the surety be limited to fines or penalties imposed on the principal of the bond or whether the sum named in the bond and demanded in the complaint be treated as liquidated damages the cause of action is single. A right of action inures upon the breach of any one of the conditions of the bond, but the cause of action is the same upon the breach of all the conditions so that a number of specific breaches of the various conditions of the bond may be averred in a complaint without being separately stated and numbered as separate causes of action. *Lyman v. Broadway Garden Hotel and Cafe Co. et al.*, 33 App. Div. 130, reversing unreported decision of *Scott, J. S. C.; *Lyman v. Plymouth Social Club et al* unreported decision of *Bischoff, J. S. C.; *Lyman v. Shenandoah Social Club et al.*, 39 App. Div. 459; *Lyman v. Gramercy Club et al.*, 28 App. Div. 30.

If the action on a bond given under this section be one to recover from the surety only fines or penalties imposed on the principal, the complaint should specifically set forth that the violations of the Liquor Tax Law on account of which such fines or penalties were imposed, occurred while the business for which the liquor tax certificate issued upon the filing of said bond was carried on. *Lyman v. Siebert et al.*, 31 Misc. 285. Allegations in a complaint which are mere conclusions of law should be stricken out. *Lyman v. Broadway Garden Hotel and Cafe Co. et al.*, unreported decision of *Scott, J. S. C., reversed, 33 App. Div. 130; *Lyman v. Plymouth Social Club et al.*, unreported decision of *Bischoff, J. S. C.; *Lyman v. Zimbrich et al.*, unreported decision of *Dunwell, J. S. C.

The State Commissioner of Excise has the right to make use of the testimony of special agents in proving a breach of the conditions of a liquor tax bond, whether their evidence was procured in their official capacity under his direction or upon their own responsibility, and it is entitled to the same consideration and subject to the same rules of evidence as though they were not in the employ of the state. *Lyman v. Oussani et al.*, 33 Misc. 400.

Proof of violations of the Liquor Tax Law by servants in the course of their employment is sufficient to establish the civil liability of the obligors of a liquor tax bond given to secure the good conduct of the traffic in liquor at a specified place. *Lyman v. Hayes et al.*, 43 App. Div. 623 (no opinion); *Lyman v. Shenandoah Social Club et al.*, 39 App. Div. 459; *Lyman v. Oussani et al.*, 33 Misc. 400.

The propriety of directing a verdict upon unreported facts cannot

et al., unreported decision of *Clark, J. S. C.; *Lyman v. Ruehl et al.*, unreported decisions of *Gildersleeve, J. S. C.

The setting aside of a verdict for defendant under circumstances where a verdict for the plaintiff might have been directed was approved in *Lyman v. Griffin et al.*, 43 App. Div. 623 (no opinion).

Bankruptcy of the principal on a liquor tax bond relieves him of liability but not the surety against whom judgment should be entered with costs upon a failure to appear at trial. The defendants are united in interest so that the plaintiff is not liable in costs to the defendant principal under these circumstances. *Lyman v. Ruehl et al.*, unreported decisions of *Gildersleeve, J. S. C.

Change of Venue, see *Lyman v. Gramercy Club et al.*, 28 App. Div. 30; *Lyman v. Gramercy Club et al.*, 39 App. Div. 661.

Taxation and retaxation of costs where mileage for same witnesses has been taxed in more than one action, see *Lyman v. Young Men's Cosmopolitan Club et al.*, 38 App. Div. 220, reversing unreported decision of *Lawrence, J. S. C.; *Lyman v. True Friends Social & Literary Circle et al.*, 38 App. Div. 629; *Lyman v. Unity League et al.*, 38 App. Div. 630; *Lyman v. Racopolis et al.*, unreported decisions of *Fitzgerald, J. S. C.

Interest, see *Lyman v. Morel et al.*, unreported decision of *Clark, J. S. C.

Amendment of pleadings, see *Lyman v. Racopolis et al.*, unreported decisions of *Fitzgerald, J. S. C.; *Lyman v. Kurtz et al.*, 166 N. Y. 274, affirming 48 App. Div. 633 (no opinion); *Lyman v. Siebert et al.*, 31 Misc. 285; *Lyman v. Zimbrich et al.*, unreported decision of *Dunwell, J. S. C.; *Lyman v. Broadway Garden, Hotel & Cafe Co. et al.*, unreported decision of *Scott, J. S. C., reversed 33 App. Div. 130.

§ 19. The payment of the tax and issuing of the tax certificate.—When the provisions of sections seventeen and eighteen of this act have been complied with and the application provided for in section seventeen is found to be correct in form, and does not show on the face thereof that the applicant is prohibited from trafficking in liquor under the subdivision of section eleven under which he applies, nor at the place where the traffic is to be car-

and in a county containing a city of the first class, the special deputy commissioner for such county, or if the application be made under subdivisions four or five of section eleven of this act, the state commissioner of excise, shall at once prepare and issue to the corporation, association, copartnership or person making such application and filing such bond and paying such tax, a liquor tax certificate in the form provided for in this act, unless it shall appear by a certified copy of the statement of the result of an election held on the question of local option, pursuant to section sixteen of this act, in and for the town where the applicant proposes to traffic in liquors under the certificate applied for, that such liquor tax certificate can not be lawfully granted, in which case the application shall be refused.

Thus amended, L. 1897, chap. 312.

Duties of county treasurers and special deputy commissioners of excise under this section are ministerial.—That the duties of county treasurers and special deputy commissioners of excise under this section were ministerial and that no discretionary power was vested in them when a person who made application for a liquor tax certificate had brought himself squarely within the terms of the law by complying with the statutory preliminaries relative to the payment of the sum assessed upon the proposed traffic in liquors, and the filing of an application statement which was correct in form and a bond which was approved as to its sureties, was at first universally conceded. This was so held where a liquor tax certificate was refused because not required, *People ex rel. Rochester Whist Club v. Hamilton*, 17 Misc. 11; also where of his own knowledge the county treasurer knew that the applicant for a liquor tax certificate intended to traffic in liquors within one-half mile of a state hospital contrary to sub. 1 of § 24, *People ex rel. Action v. Corkhill*, unreported decision of *Richardson, Seneca Co. J.; also where the same was true of proposed traffic within one-half mile

statutory requirements have been complied with? It seems to me that the scheme of the statute discloses no purpose on the part of the legislature to clothe county treasurers in this matter with other than ministerial powers. If it was the design of the framers and makers of this law to vest in county treasurers judicial functions, giving them the power to determine on evidence whether or not the applicant for a liquor tax certificate was on the true facts of the case entitled to receive such certificate, the language of the act is singularly inapt and inadequate; inapt, because the statute in terms expressly provides that the county treasurer shall examine the application and bond to see if they are correct in form; inadequate, because no provision is made for taking evidence or hearing proofs, but, on the contrary, on payment of the tax, if the application and bond are found correct in form and the sureties on the bond are approved by the county treasurer, he is at once to prepare and issue the tax certificate. No provision is made in the statute whereby the allegations of the application may be supported by the applicant by either affidavits or witnesses. He has no notice that the truth of his statements is challenged. He has no hearing after his application is filed, and not only is there no provision in the law by which county treasurers may investigate the truth or falsity of the applicant's answers to the statutory questions contained in the printed form for applications, but no provision is made for the court to receive evidence by affidavits or otherwise upon the return to the writ. These omissions are emphasized in importance by the fact that in a case where the county treasurer grants the certificate any citizen may bring his action up for review and ask for an order revoking and canceling such certificate, upon the ground that material statements in the application of the holder of such certificate were false, when the whole case is open upon the merits for trial before the referee or court upon proofs to be presented. * * *

But a careful examination of the statute in my mind makes clear an altogether different purpose. I think the legislature intended not to create a judicial tribunal out of the office of county treasurer, but in the administration of this law to keep county treasurers as far as possible within their normal and legitimate functions as simple receivers of taxes."

Nevertheless it was clearly held that the officers charged with the duties of issuing liquor tax certificates, must ascertain and determine whether an applicant has filed with his application the consents required by sub. 8 of § 17; that they might obtain or require information on this subject from the applicant and might rely thereon, but

refused when the provisions of § 17 and § 18 have been complied with and the application for the certificate is found to be correct in form and does not show on its face that the applicant is prohibited from trafficking in liquor. "The right of the applicant to a liquor tax certificate is made to depend altogether upon the statements contained in the application, thus taking away any discretion that might have resided in the officers empowered to issue the certificate" before the amendment of 1897, the purpose of which was doubtless "to prevent any other influence operating upon those authorized to grant certificates than the statements of the applicants, made under the responsibilities and subject to the penalties imposed by the statute for making false representations." *People ex rel. Belden Club v. Hilliard*, 28 App. Div. 140, affirming 50 N. Y. Supp. 909.

The court which before the amendment of 1897 invested certificate issuing officers with judicial powers in regard to the filing of consents, *People ex rel. Anderson v. Hoag*, 11 App. Div. 74, has since accepted the views expressed in *People ex rel. Belden Club v. Hilliard*, last above referred to, as indicated by *Matter of Bridge v. Mohrmann*, 36 App. Div. 533, affirming 25 Misc. 213 and *Matter of Tonatio v. Deperino*, 49 App. Div. 84; but see *Matter of Lyman v. Gillett*, 23 Misc. 710.

Section 17, sub. 5, as amended by L. 1900, chap. 367, now expressly requires an applicant to show how many dwellings are within the prescribed limit of his place of business.

As the statute also requires the necessary consents to be filed simultaneously with an application statement, a certificate issuing officer is not authorized and may not be compelled to accept consents afterwards. *Matter of Bridge v. Mohrmann*, 36 App. Div. 533, affirming 25 Misc. 213; *Matter of Tonatio v. Deperino*, 49 App. Div. 84; *Matter of Lord v. Coughlin*, 32 Misc. 223; *Matter of Lyman v. Murphy*, 33 Misc. 349.

Furthermore, the consent of any dwelling owner filed with an application for a liquor tax certificate, which has previously been revoked by notice in writing to the applicant and the certificate issuing officer may not be made effective. *Matter of Adriance v. Ramage*, 59 App. Div. 440, affirming unreported decision of *Underwood, Cayuga Co., J.

The ministerial duty of issuing a liquor tax certificate when the statutory preliminaries have been complied with, is subject to one exception, as above stated, an exception which is no request alter-

of the electors on the questions submitted. No exception to the general provisions of § 19 giving express authority for the refusal of certificates in these towns when the requirements of that section had been complied with was made. Implied authority was assumed and upheld until express authority could be provided for by amendment. See L. 1897, chap. 312. *People ex rel. Thomas v. Sackett*, 15 App. Div. 290, reversing 17 Misc. 406. It was held that the fact that no licenses were in force on March 23, 1896, was conclusive, evidence to show inclination on the part of a majority of excise commissioners to issue licenses prior to that time being immaterial. *People ex rel. Richardson v. Sackett*, 17 Misc. 405. So where a county treasurer assumed the right to issue certificates in a town where no licenses were actually in force on March 23, 1896, but where an election had been held immediately prior thereto and an excise commissioner supposed to be in favor of granting licenses had been elected and where a license had been subsequently granted, the issuance of liquor tax certificates was held unauthorized and they were revoked and cancelled, *Matter of Wilbur v. Welling*, unreported decision of *Stover, J. S. C.

The local option questions having been submitted at the first town meeting held in every town after the law took effect, it was then held that even where the election was claimed to be irregular, a county treasurer was not authorized and would not be compelled by certiorari to issue certificates in towns where the certified statement of the result of the vote cast in any town filed in his office, shows that the majority were cast in the negative, it not being the purpose of the law that he "should go about to ascertain whether the election was regular or not, and, if in his judgment it was not, to ignore the certified statement and issue licenses, and if that is not the duty of the county treasurer, a judge cannot by an order in certiorari proceeding compel him to do so." *People ex rel. Fisher v. Hasbrouck*, 21 Misc. 188.

In the case of *People ex rel. Leonard v. Hamilton*, 42 App. Div. 212, affirming 27 Misc. 308, the court says: "It is patent that the test of the right to a liquor tax certificate carrying with it the privilege of selling intoxicating liquors, does not rest with any officer, judicial or ministerial, but with the electors of the town. Their vote is to determine that question. After the vote has been cast, then the act pro-

Wilcox, 29 Misc. 29; *Matter of Barnard v. Rivers*, 48 App. Div. 423; *Matter of Arnold*, 32 Misc. 439.

When, however, it has been judicially determined that the local option questions have been improperly submitted and all proceedings in connection therewith have been declared void, then, after proper notice, a certificate issuing officer may disregard the statement of the result of such illegal vote and be governed by the preceding vote until the local option questions have been resubmitted at a special or biennial town meeting and the result thereof becomes operative. *People ex rel. Wood v. Town Canvassers*, 32 Misc. 131; *People ex rel. Barth v. Town Canvassers*, 32 Misc. 123; *People ex rel. Taylor v. Ely*, unreported decision of *Keneflick, J. S. C.

§ 20. Form of liquor tax certificate.—The liquor tax certificates shall be furnished by the state commissioner of excise to the several county treasurers, and to the special deputy commissioners and shall be lithographed or engraved in a suitable manner, and on durable paper, and of the following form:

\$. No.
Series of. . . . (A suitable device inserted.) Series of. . . .

STATE OF NEW YORK.

Liquor Tax Certificate.

Received from.the sum of
.dollars for excise tax on
the business of trafficking in liquor under subdivision.of
section eleven of the Liquor Tax Law.

The business to be carried on at., in
the of, for the period represented by the coupon or coupons hereto attached.

Dated at, 18..

.
Special Deputy Commissioner
for the county of.
or

County Treasurer ofCounty.

Severe penalties are imposed for neglect or refusal to place and

"Coupon for liquor tax certificate number. . . . for May, . . .," and each coupon shall be similarly printed except as to the month. A tax certificate similar in form shall be issued by the state commissioner of excise, to those applying under subdivision four of section eleven of this act.

Character of liquor tax certificates.—A liquor tax certificate is merely a receipt for money paid as an excise tax upon the business of trafficking in liquors, thereby evidencing the privilege accorded its holder to traffic in liquor in accordance with the provisions of the Liquor Tax Law. Its real import is only that of a voucher for the money paid because the right to engage in the traffic is derivable, not from the certificate, but from the statute and from the statements made in the application upon which it was issued. *Niles v. Mathusa*, 162 N. Y. 546, affirming 20 App. Div. 483, affirming 19 Misc. 96; *Matter of Lyman v. Speidel*, 51 App. Div. 52, reversed 163 N. Y. 536; *Matter of Barnard v. Rivers*, 48 App. Div. 423; *Herman v. Goodson*, 18 Misc. 604; *Scalzo v. Sackett*, 30 Misc. 543; *People ex rel. Gray v. Hilliard*, unreported decision of *Beekman, J. S. C.; *Lyman v. Swarts et al.*, 41 App. Div. 624 (no opinion); *Lyman v. Schermerhorn et al.*, 53 App. Div. 32; affirmed 167 N. Y. 113; *Lyman v. Mead et al.*, 56 App. Div. 582; *Lyman v. Kane et al.*, 57 App. Div. 549; *People ex rel. Laulton v. Lyman*, 33 Misc. 243.

Though a species of personal property a certificate is not a chattel and has none of its attributes. *Niles v. Mathusa*, 162 N. Y., 546, affirming 20 App. Div. 483, affirming 19 Misc. 96; *Anchor Brewing Co. v. Burns*, 32 App. Div. 272; *Koehler v. Flebbe*, 21 App. Div. 210; *Matter of Jenny v. Manzer*, 19 Misc. 244, affirmed (without opinion) 19 App. Div. 627; *McNeeley v. Welz*, 166 N. Y. 124, affirming 20 App. Div. 566. But see *People v. Durante*, 19 App. Div. 292.

As qualified property, see note under § 25.

All rights available under the statute respecting the use of a certificate as property or its use in connection with the traffic in liquors are measured by the rights of the person designated in the certificate who is the "holder" of it and who is responsible for the manner in which it is used. *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 App. Div. 527; *Matter of Lyman v. Fagan*, 26 Misc. 300; *Matter of Michell v. James*, 41 App. Div. 271; *Matter of Lyman v. Jehle*, unreported

SERIES OF 1894.

(Sample Form.)
(Insert Suitable Device.)

No. _____
SERIES OF 1894.

STATE OF NEW YORK.

LIQUOR TAX CERTIFICATE.

RECEIVED from _____ the sum of _____

_____ dollars for excise tax
on the business of trafficking in liquor under subdivision _____ of section eleven
of the Liquor Tax Law.

The business to be carried on at _____ in the town of _____
for the period represented by the coupon or coupons hereto attached.

Dated at _____

_____ 189____. Special Deputy Commissioner for the County of _____
(Or County Treasurer of _____ County),

State of _____

SEVERE PENALTIES are imposed for neglect or refusal to place and keep this certificate
conspicuously in your place of business.

Coupon for LIQUOR TAX CERTIFICATE No.	for April,	1897.
Coupon for LIQUOR TAX CERTIFICATE No.	for March,	1897.
Coupon for LIQUOR TAX CERTIFICATE No.	for Feb.,	1897.
Coupon for LIQUOR TAX CERTIFICATE No.	for Jan.,	1897.

§ 21. **Posting liquor tax certificates.**—Before commencing or doing any business for the time for which the excise tax is paid and the certificate is given, the said liquor tax certificate shall be *enclosed in a suitable wood or metal frame, having a clear glass face and a substantial wood or metal back, so that the whole of said certificate may be seen therein and shall be posted up and at all times displayed in a conspicuous place in the room or bar where the traffic in liquors for which the tax was paid is carried on, so that all persons visiting such place may readily see the same, but if there be a door opening from the street into the room or bar room where the traffic in liquors is carried on and a window facing the street upon which such door opens, such certificate shall be displayed in such window, so it may be readily seen from the street.* Whenever a certificate, issued in accordance with any of the provisions of this act, shall be lost or destroyed without fault on the part of the holder thereof or his agents or employes, a duplicate certificate in lieu thereof, under the original statement and bond, may be issued by the state commissioner of excise in his discretion and in accordance with such rules and regulations as he may prescribe. It is provided, however, that when the holder of a liquor tax certificate under this act, shall have presented the application and bond as required by sections seventeen and eighteen of this act, and paid the tax assessed by this act, not less than fifteen days before the time fixed for the expiration of such tax certificate, such holder of such tax certificate may continue to traffic in liquors pending the issue of the tax certificate, until notified in writing, by the officer charged with the duty of issuing such tax certificate, that such tax certificate so applied for will not be issued. If the application is refused the moneys thus paid shall be returned to the applicant within ten days from the receipt of the same, with said notice, by the said certificate issuing officer. To continue to traffic in liquor after such notice is received is a

Posting certificate.—"A liquor tax certificate has a double significance. It not only evidences the fact of the payment of the tax, but it also operates to make a traffic in liquor lawful for the person to whom it is issued. Furthermore, the physical possession of the certificate is also essential to authorize such traffic and its continuance during the term for which the tax has been paid." *People ex rel. Gray v. Hilliard*, unreported decision of *Beekman, J. S. C. See also *Scalzo v. Sackett*, 30 Misc. 543.

The failure to keep a liquor tax certificate posted pursuant to this section at a place for which a liquor tax certificate had formerly been obtained but where the traffic in liquors is continued after its surrender for the purpose of securing a rebate under § 25, was held to be sufficient ground for the revocation of the surrendered certificate. *Matter of Lyman v. Fagan*, 26 Misc. 300. The same was held in a case where the certificate had been taken away during the absence of the proprietor and surrendered for cancellation by a brewing company under an assignment and power of attorney. "The fact that this was done in his absence or without the consent of his agent, does not affect his liability. He had placed it in the power of the assignee of the certificate to take it away and if the assignee exercised that power he must bear the consequences." *Matter of Michell v. James*, 41 App. Div. 271.

§ 22. **Restrictions on the traffic in liquors in connection with other business.**—No corporation, association, copartnership or person engaged in carrying on the business of selling dry goods or groceries, or provisions, or drugs as a pharmacist, shall be assessed under subdivision one of section eleven of this act, or receive a liquor tax certificate under such subdivision, unless it be to carry on the traffic in liquors under such subdivision one at some other building entirely distinct and separate from, and not communicating with the place where, and in which, such business of selling dry goods, groceries, provisions or drugs as a pharmacist is carried on, or if in the same building, then only in a room which is separated by partitions at least three inches thick, extending from floor to ceiling, with no opening or means of entrance or communication between the room where the traffic in liquors is carried on and the store or rooms in which the selling of dry goods, groceries, provisions or drugs as a pharmacist

§ 23. Corporations, associations, co-partnerships or persons who or which shall not traffic in liquors.

1. No person:

a. Who has been or shall be convicted of a felony, or knowingly has in his employ a person who has been so convicted; or

b. Who is under the age of twenty-one years; or

c. Who is not a citizen of the United States and a resident of the state of New York; or

d. Who shall be convicted for a violation of this act, until three years from the date of such conviction.

e. Whose agent or employee shall be twice convicted for a violation of this act, until three years from the date of such second conviction.

2. No corporation or association incorporated or organized under the laws of another state or country; provided, however, that if such corporation or association be acting as a common carrier or be operating dining, buffet, parlor or sleeping cars in this state, it may be granted a liquor tax certificate under subdivision four of section eleven of this act. And in case any car for which a liquor tax certificate is held shall be withdrawn from the service for repairs, or leave the state, such certificate may be temporarily transferred to a substitute car, in accordance with such rules and regulations as the state commissioner of excise shall prescribe, without payment of any transfer fee.

3. No copartnership, unless one or more of the members of such copartnership, owning at least one-half interest in the business thereof, shall be a resident of this state and a citizen of the United States.

4. No corporation, association, copartnership or person which or who shall have a liquor tax certificate revoked, without conviction, in a civil proceeding under subdivision two of section twenty-eight of this act for a violation of any provision of the liquor tax law, until the expiration of one year from the date of the entry of a final order cancelling such certificate.

5. No corporation, association or copartnership which has been or shall be convicted for a violation of this act, nor if an officer,

member or agent thereof has been or shall be twice convicted for a violation of this act, until three years from the date of such conviction.

6. No corporation organized under chapter five hundred and fifty-nine of the laws of eighteen hundred and ninety-five, and the acts amendatory thereof, or under any law which prior to May sixth, eighteen hundred and ninety-five, provided for the organization of societies or clubs for social, recreative or similar purposes, which traffics in liquors with any person other than the members thereof.

7. No corporation, association, copartnership or person, who, as owner or agent, shall suffer or permit any gambling to be done in the place designated by the liquor tax certificate as that in which the traffic in liquors is to be carried on, or in any yard, booth, garden or any other place appertaining thereto or connected therewith, or suffer or permit such premises to become disorderly, or carries on or permits to be carried on or is interested in any traffic, business or occupation, the carrying on of which is a violation of law.

Thus amended, L. 1897, chap. 312; L. 1900, chap. 80 and chap. 367.

Who may hold liquor tax certificates.—"The policy of the law is to prohibit him, who has violated the law from holding any certificate; not to permit him, if he holds for example, two certificates for different places to hold his certificate for one place where there is no infraction no matter how much the law may be broken at the other. The policy of the law deals with the person who vends; there is the personal equation and the law will not resolve him into dual personalities nor localize his offense." *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210.

A person convicted of a felony eighteen years previous to an application for a liquor tax certificate and subsequently pardoned is entitled to receive and hold such certificate. *People ex rel. Richardson v. Sackett*, 17 Misc. 405. But this is not true of a person who plead guilty of a felony and received a suspended sentence, *People ex rel. Laulton v. Lyman*, 33 Misc. 243, nor a convicted felon who has never been pardoned, *Lyman v. Schermerhorn et al.*, 53 App. Div. 32, affirmed 167 N. Y. 113.

The prohibitive provisions of the Liquor Tax Law went into effect immediately, i. e. March 23, 1896, so that the holder of a license issued under previous statutes and continued in force under the

Liquor Tax Law until June 30, 1896, who, in the meantime sold liquor on Sunday and was convicted of that offense, violated the Liquor Tax Law and was prohibited from engaging in the liquor traffic for five years. *Matter of Lyman v. Jehle*, unreported decision of *Bischoff, J. S. C.

An executor of a will as such may not obtain a liquor tax certificate and conduct the business of selling liquors in connection with a hotel. It is the design of the Liquor Tax Law to make the proper conduct of the business a personal liability. *People ex rel. Richardson v. Sackett*, unreported decision of *Russell, J. S. C. But see § 25, which provides for continuance of a deceased certificate holder's business until his certificate expires.

While a copartnership may well be a legal entity, it can only act through the agency of its members so that a violation of this act by one member affects the partnership itself and makes it amenable to the provisions of the law. *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 App. Div. 527.

§ 24. Places in which traffic in liquor shall not be permitted.—

Traffic in liquor shall not be permitted:

1. In any building or upon any premises established as a penal institution, protectory, industrial school, asylum, state hospital, colony or institution established for the care or treatment of epileptics, or poorhouse, and if such building or premises, other than a county jail or state prison, be situated in a town and outside the limits of an incorporated village or city, not within one-half mile of any building or premises so occupied, provided there be such distance of one-half mile between such building and premises, and the nearest boundary line of such village or city; nor

2. Under the provisions of subdivision one of section eleven of this act, in any building, yard, booth or other place which shall be on the same street or avenue and within two hundred feet of a building occupied exclusively as a church or schoolhouse; the measurements to be taken in a straight line from the center of the nearest entrance of the building used for such church or

twenty-third day of March, eighteen hundred and ninety-six, was lawfully occupied for a hotel, nor to a place in which such traffic in liquors was actually lawfully carried on at that date, nor to a place which at such date was occupied, or was in process of construction, by a corporation or association which traffics in liquors solely with the members thereof, nor to a place within such limit to which a corporation or association trafficking in liquors solely with the members thereof at such date may remove; but none of the exceptions under subdivision two of this section shall apply to subdivision one of this section; nor

3. In any form, in, upon or from any vehicle, except as provided in subdivisions four and five of section eleven of this act.

4. Upon any premises used for and as a cemetery.

Thus amended, L. 1896, chap. 445 and L. 1897, chap. 312.

Restrictions upon traffic in or near penal or charitable institutions.—

The exceptions contained in sub. 2 of this section no longer apply to the first subdivision as declared in *Matter of Salisbury v. Action*, 19 Misc. 340, and *Matter of Salisbury v. Lyons*, 19 Misc. 340.

Restrictions upon traffic near churches and school houses.—Sub. 2 of this section was a substantial re-enactment of L. 1892, chap. 401, § 43, as amended L. 1893, chap. 480, and the decisions of the courts relative to the old law have been applied in construing the new, with more propriety perhaps than in connection with any other part of the Liquor Tax Law. The most important of these cases are: *People ex rel. Macy v. Murray*, 5 App. Div. 66; *Matter of Macy*, 5 App. Div. 70; *People ex rel. Deutsch v. Dalton*, 9 Misc. 249; *People ex rel. Simons v. Murray*, 14 Misc. 177; *People ex rel. Clausen v. Murray*, 5 App. Div. 441, affirming 16 Misc. 398; *People ex rel. Cairns v. Murray*, 148 N. Y. 171, reversing 13 Misc. 522; *People ex rel. Gentilesco v. Excise Board*, 7 Misc. 415.

In the case last mentioned, it is declared concerning the excise law of 1892 that "The obvious purpose of the enactment is to seclude the church and the school room from the baneful proximity of the saloon—a beneficent policy to which, by a liberal construction of the law, the courts should be auxiliary." This policy has been approved by the courts in their construction of this act, the provisions of this section

Matty, 27 App. Div. 561, affirmed (without opinion) 156 N. Y. 691; *Matter of McCusker v. McCusker*, 47 App. Div. 111, affirming unreported decision of *Chase, J. S. C.; *Matter of Lewis v. Pilchen*, 26 Misc. 532; *Matter of Lyman v. Fuhrmann*, 34 App. Div. 389, affirming unreported decision of *McLean, J. S. C.; *Matter of Haight v. Parsell*, 33 Misc. 544, affirmed (without opinion) — App. Div. —.

Building occupied exclusively as a church.—"The law does not undertake to define or restrict the definition of the words 'occupied exclusively as a church,' and I think it must be left to such reasonable construction as will accomplish the purpose intended by the Legislature, viz.: to prevent the traffic of liquor in proximity to such class of buildings. Under the laws of this State, it is not necessary that a religious society should be incorporated, nor is it necessary that they should hold to any particular tenet or creed. But great liberality and tolerance is given in the organization of religious societies and the promulgation of religious beliefs. * * * * So that it may well be said that this building (West Farms Mission) is used exclusively as a church; that is, a place where a religious society holds its stated meetings for the purpose of religious observances and teaching in accordance with the Christian faith. How long this has continued, or how long it may continue, is immaterial under the statute." *Matter of Lyman v. Korndorfer*, 29 App. Div. 390.

The incidental use of a church building or a portion thereof as a place for holding festivals, fairs, concerts and other church entertainments or as a meeting place for various societies more or less intimately connected with a religious society by whom the building is owned, does not render it less entitled to the protection of the statute, or in any way impair the exclusive occupancy of a building as a church. *Matter of Zinzow v. Schmidt*, 18 Misc. 653; *Matter of Holden v. McCusker*, 23 Misc. 446; *Matter of McCusker v. McCusker*, 47 App. Div., 111, affirming unreported decision of *Chase, J. S. C.; *Matter of Lyman v. Lazarowicz*, unreported decision of *Truax, J. S. C.; *Matter of Weinberger v. Goldberg*, unreported decision of *Maddox, J. S. C.; see also *People ex rel. Deutsch v. Dalton*, 9 Misc. 249; *People ex rel. Simons v. Murray*, 14 Misc. 177.

As to whether a church in process of erection is within the meaning of the statute, see *People ex rel. Sweeney v. Lammerts*, 14 App. Div. 628, affirming (without opinion), 18 Misc. 343.

Building occupied exclusively as a schoolhouse.—Answering the question as to what was the exclusive occupancy intended by the statute in cases prior to the *Flower* case, the court says in *People ex rel.*

house. If the additional use of the building be incidental only, and no way inconsistent with its primary and paramount use as a school-house; if the additional use be under the control of the school authorities, and instrumental to the end of imparting instruction; if it be so trivial and insignificant as not to detract from the pervading character of the building as a resort for learning, then, surely such use does not abolish the exclusive occupancy intended by the statute." Under this rule, parochial school buildings did not lose the protection of the statute on account of the residence therein of teachers or other persons connected with the school. *People ex rel. Clausen v. Murray*, 5 App. Div. 441, affirming 16 Misc. 398; *People ex rel. Cairns v. Murray*, 148 N. Y. 171, reversing 13 Misc. 522. So also the holding of school entertainments in the school building or its occasional use as a meeting place for charitable, religious and temperance societies for which a nominal rent was paid to defray the cost of heating and lighting does not deprive a school building of its general character. *Matter of Lyman v. Fuhrmann*, 34 App. Div. 389, affirming unreported decision of *McLean, J. S. C.; *Matter of Lyman v. Monahan*, 48 App. Div. 275, affirming 28 Misc. 408; *Matter of Hilliard v. Kissel*, unreported decision of *Truax, J. S. C.; *Matter of Wilson v. Geisman*, unreported decision of *Gaynor, J. S. C.

On the same street or avenue.—A building, situate upon a corner of two streets, fronting upon the other street than that upon which there is a church and having no entrance upon the same street with the latter is still within the inhibition of the statute. *Matter of Zinzow v. Schmidt*, 18 Misc. 653; *Matter of Holden v. McCusker*, 23 Misc. 446; *Matter of McCusker v. McCusker*, 47 App. Div. 111, affirming unreported decision of *Chase, J. S. C. See also *People ex rel. Clausen v. Murray*, 5 App. Div. 441, affirming 16 Misc. 398, wherein we find the following reason for this construction: "In view of its obvious policy in protecting the school against the evil influences of the saloon, the statute should be so expounded as to accomplish its benign intent and to that end be accorded a literal or liberal construction as may most effectually avert the apprehended mischief." The same was held in relation to a building situated at the intersection of two roads in a rural district upon one of which there was a schoolhouse. *Matter of Lewis v. Pilchen*, 26 Misc. 532.

Within two hundred feet. How measured.—As in § 17, sub. 8, of the original act no specific language was used to describe the manner in which the prescribed distance of 200 feet between dwellings and a place where the traffic in liquor was to be carried on should be deter-

chap. 312, it being now provided that measurement of the distance between a place where the traffic in liquors is to be carried on and a neighboring church or schoolhouse shall be taken "in a straight line." "A straight line is one free from any angularities or curvatures and is the shortest and most direct distance between two points." *Matter of Holden v. McCusker*, 23 Misc. 446. The law says "in effect as explicitly as possible, that the measurement shall be tested by the shortest line which could be drawn between the two entrances. This does not permit any angles or curves or digressions for intervening buildings or street lines. The intention and the purpose of the law upon the subject of liquor traffic to keep its pursuit a certain distance away from schools or churches is obvious and plain and its provisions in this respect are to be construed liberally in favor of school buildings and churches." *Matter of Lewis v. Pilchen*, 26 Misc. 532; *Matter of Lyman v. Reynolds Bros.*, unreported decision of *Fitzgerald, J. S. C.

See note on measurement under § 17.

Entrances.—The words "nearest entrance" as used in this section have been interpreted and applied literally.

A saloon doorway covered by a screen "composed of wire about three-sixteenths of an inch in diameter, made in diamond-shaped meshes seven-eighths of an inch across strung on an iron frame, screwed to the door casing" was held to be an entrance in *Matter of Lyman v. Reynolds Bros.*, unreported decision of *Fitzgerald, J. S. C., upon authority of *People ex rel. Macy v. Murray*, 5 App. Div. 66, a case where an applicant for a license under the Excise Law of 1892 from the excise commissioners for a place near a public school offered to entirely close up the entrance in question, and where the court held that "the policy of the statute would seem to prohibit the construction of the statute claimed by the relators. Accessibility was not everything aimed at. It was the vicinity, the neighborhood, the surroundings of the school which the statute was enacted to protect. The Legislature may well have been unwilling to leave the matter of accession in the hands of the relators. The relators may have locked the door and stipulated to keep it so, but what was the guaranty that they would keep it so? If it be said that they would subject themselves to a revocation of a license if they failed to keep the door locked would the Legislature be willing to trust the matter to the vigilance of the board? As long as there was a door there, though locked, an element of uncertainty would be introduced. It should be held that there was an entrance so long as it was there as a means of access." See *Matter of Macy & Co.*, 5 App. Div. 70.

See note on this subject under § 17.

exception was first expressed became obscure after a short lapse of time, because the verb "is" in the clause "that this prohibition shall not apply to a place which *is* occupied for a hotel" related to the date when the law went into effect instead of the date upon which application should be made for a liquor tax certificate. *Matter of Place v. Matty*, 27 App. Div. 561, affirmed (without opinion) 156 N. Y. 691. To remove all ambiguity, the date of the passage of the law has been inserted.

A building was a hotel on March 23, 1896, within the meaning of this section if then kept open for entertaining strangers or travellers or had an innkeeper's license issued therefor, without regard to actual compliance with requirements of L. 1892, chap. 401, § 19, or L. 1896, chap. 112, § 31. Compliance with the provisions of the Liquor Tax Law only became necessary upon application for a liquor tax certificate by one who desired to continue traffic in liquor as the keeper of a hotel under the Liquor Tax Law. *Matter of Moulton v. Acconcia*, 59 App. Div. 25.

See also note upon dwelling owners' consents under § 17.

The privilege extended to hotels under this section has been considered equal to that conferred under § 17, sub. 8, despite the absence of the phrase "notwithstanding such traffic in liquors was not then carried on thereat." Hence suspension of traffic in liquors at hotels in existence on March 23, 1896, does not deprive them of their privileged character if they continue to be occupied as hotels. *Matter of Moulton v. Acconcia*, 59 App. Div. 25.

Exception in favor of a place in which "such traffic in liquors" was "actually lawfully" carried on March 23, 1896.—To determine whether "such traffic in liquors" was "actually lawfully" carried on at a place within 200 feet of a building occupied exclusively as a church or schoolhouse, it is necessary to have recourse to L. 1892, chap. 401, § 43, which went into effect April 30, 1892. This section provides that "no person or persons who shall not have been licensed prior to the passage of this act shall hereafter be licensed to sell strong or spirituous liquors, wines, ale and beer in any building not used for hotel purposes and for which a license does not exist at the time of the passage of this act, which shall be on the same street or avenue and within 200 feet of a building occupied exclusively as a church or schoolhouse." This law remained in force, as amended by L. 1893, chap. 480, until March 23, 1896. Its privileges having been held to be personal, not transferable and lost by abandonment (*People ex rel. Cairns v. Murray*, 148 N. Y. 171, reversing 13 Misc. 522), in order to establish

Matter of Hilliard v. Kissel, unreported decision of *Truax, J. S. C.; *Matter of Lyman v. Lazarowitz*, unreported decision of *Truax, J. S. C.; *Lyman v. Mead et al.*, 56 App. Div. 582.

If there is any important distinction between the restrictive provisions of this section and the similar provisions of the Excise Law of 1892, it lies in the application of this exception. As above stated, privileges under the previous act for places not hotels within 200 feet of a church or schoolhouse were personal but it has been contended that the exceptions to the general provisions of this act were not solely for the benefit of persons actually lawfully trafficking in liquor or keeping hotels on March 23, 1896, at places within the prescribed limit, but extended to their successors because the statute refers to places. *Matter of Zinzow v. Schmidt*, 18 Misc. 653; *People ex rel. Sweeney v. Lammerts*, 18 Misc. 343, affirmed (without opinion) 14 App. Div. 628; *Matter of Place v. Matty*, 27 App. Div. 561, affirmed (without opinion) 156 N. Y. 691; *People ex rel. Bagley v. Hamilton*, 25 App. Div. 428, reversing 21 Misc. 375.

See note in relation to dwelling owners' consents under § 17.

In either event, however, the right to traffic at places originally within the exception to the general restrictive provisions of this section may be lost by abandonment or nonuser as formerly, although suspension of traffic under stress of circumstances followed by its resumption at the first reasonable opportunity ought not to produce that effect. *Matter of Hawkins v. Thiel Bros.*, 165 N. Y. 188, reversing 54 App. Div. 617 (no opinion); *Matter of Moulton v. Acconcia*, 59 App. Div. 25. But, where traffic in liquor was not carried on for fourteen months after the expiration of a saloon license in force when the Liquor Tax Law took effect, the place, which had meanwhile remained vacant and been refitted for a hotel, was held to be no longer a privileged place, although the church within the prescribed distance of 200 feet had been organized since the traffic had been abandoned. *Matter of Lyman v. Korndorfer*, 29 App. Div. 390. It was held in the case of *People ex rel. Bagley v. Hamilton*, 25 App. Div. 428, reversing 21 Misc. 375, that while the temporary suspension of the sale of liquors incidental to a change of proprietors might be so brief as to constitute no appreciable interruption of the traffic, yet, where the business of one proprietor is closed up and no resumption thereof attempted by his successor for sixty days, the privilege granted to the place by the statute ought to be regarded as surrendered. In *Matter of Lyman v. Fuhrmann*, 34 App. Div. 389, affirming unreported decision of *McLean, J. S. C., it was held that premises which were closed for over a twelve-month period while the owner is looking for a new purchaser had not been occupied for the traffic in liquors within the purview of the act. "The mere fact that the fixtures used in the conduct of the business of this place were not removed and that the person who had owned a

chattel mortgage had been in possession of the premises during the period when no business was carried on, was not a continuance of the business which would prevent the surrender of the privilege to conduct the liquor business upon such premises. * * * The intention of the parties who held the lease as to the future use of the premises did not constitute a continuance of the business."

This rule was applied in a case where the traffic in liquors was suspended for fifteen months at a place, which, except for this lapse, had been occupied as a hotel and where such traffic had been conducted for upwards of twenty years. During this suspension of traffic the building was vacant or used for store purposes, although the owner was seeking a tenant who would continue the liquor and hotel business. *Matter of Lewis v. Pilchen*, 26 Misc. 532.

Where, however, a tenant ceased trafficking in liquors at, but retained possession of a saloon near a church shortly before his lease for the premises expired, the place retained its privileged character conferred by the statute because of the lawful traffic in liquor which had been previously carried on there since March 23, 1896, and since the erection of the church in question. *Matter of Hawkins v. Thiel Bros.*, 165 N. Y. 188, reversing 54 App. Div. 617 (no opinion).

§ 25. Surrender and cancellation of liquor tax certificates; payment of rebates.—If a corporation, association, copartnership or person holding a liquor tax certificate and authorized to sell liquors under the provisions of this act, against which or whom no complaint, prosecution or action is pending on account of any violation thereof, shall voluntarily, and before arrest or indictment for a violation of the liquor tax law, cease to traffic in liquors during the term for which the tax is paid under such certificate, such corporation, association, copartnership or person or their duly authorized attorney may surrender such tax certificate to the officer who issued the same or to his successor in office provided that such tax certificate shall have at least one month to run at the time of such surrender; and provided that no rebate shall be allowed or paid upon the surrender and cancellation of a certificate issued under subdivisions three, five, or six of section eleven of this act, and provided further, that the rebate thereon shall be computed for full months, less fifteen dollars, commencing with the first day of the month succeeding the one in which such certificate is surrendered, unless such surrender be on the first day of the month; and at the same time

shall present to such officer a verified petition setting forth all facts required to be shown upon such application. Said officer shall thereupon compute the amount of rebate then due on said certificate for the unexpired term thereof, and shall execute duplicate receipts therefor showing the name of the corporation, association, copartnership or person to whom or which such certificate was issued, the number thereof, date when issued, amount of tax paid therefor, and the date when surrendered for cancellation, together with the amount of rebate due thereon at such date as computed by him, the name of the person entitled to receive the rebate, the locality liable for two-thirds of such rebate, and the name and title of the fiscal officer thereof. One of such receipts said officer shall deliver to the person entitled thereto, and the other of such receipts he shall immediately transmit, with the surrendered certificate and the petition for the cancellation thereof, to the state commissioner of excise. If within thirty days from the date of the receipt of such certificate by the state-commissioner of excise, the person surrendering such certificate shall be arrested or indicted for a violation of the liquor tax law, or proceedings shall be instituted for the cancellation of such certificate, or an action shall be commenced against him for penalties, such petition shall not be granted until the final determination of such proceedings or action; and if the said petitioner be convicted, or said action or proceedings be determined against him, said certificate shall be cancelled and all rebate thereon shall be forfeited, but if such petitioner be acquitted, and such proceedings or action against him be dismissed on the merits, then the state commissioner of excise shall prepare two orders for the payment of such rebate, one order for the one-third thereof, directed to the state treasurer, to be paid by him, on the certificate of the comptroller, and one order for the two-thirds of such rebate, directed to the fiscal officer of the proper locality, to be paid by such fiscal officer out of any excise or other moneys of such locality applicable thereto. If he have no such moneys of such locality in his possession or under his control, then the said fiscal officer shall at once borrow enough money upon the credit of the

locality, and he is hereby authorized so to do, to pay said order, and shall pay the same. The money so borrowed shall be a lawful claim against such locality, to be paid as are other legal claims. The aforesaid orders, or the order on the said fiscal officer and the check of the state treasurer for said one-third of such rebate moneys, shall be transmitted to the officer who issued such cancelled certificate, or to his successor in office, to be delivered to the holder of the duplicate receipt upon the surrender of such receipt, which receipt shall be immediately transmitted to the said state commissioner. Any rebate moneys due on the cancellation of certificates issued by the state commissioner of excise under subdivision four of section eleven of this act, shall be paid by the state treasurer from any moneys applicable thereto, on the certificate or check of the state commissioner of excise, countersigned by the comptroller. If a corporation, association or copartnership holding a liquor tax certificate shall be dissolved, or a receiver or assignee be appointed therefor or a receiver, assignee or committee of the property of a person holding a liquor tax certificate be appointed during the time for which such certificate was granted, or a person holding a liquor tax certificate shall die during the term for which such tax certificate was given, such corporation, association, copartnership or receiver or assignee, or the administrator or executor of the estate of such person, or the person or persons who may succeed to such business, or a committee of the property of a person adjudged to be incompetent, may in like manner surrender such liquor tax certificate; or they may continue to carry on such business, upon such premises, for the balance of the term for which such tax was paid and the certificate given, with the same right and subject to the same restrictions and liabilities as if such persons had been the original applicant for and the original owners of such liquor tax certificate, upon filing a statement and bond, as provided by sections seventeen and eighteen of this act, and not otherwise; but the liquor tax certificate under which such business is carried on shall have written or stamped across the face of the same, over the signature of the officer who issued the

same or his successor in office, the words " (herein insert the name of the person), is permitted to traffic in liquor as (here insert the representative capacity whether as assignee, receiver, executor, administrator or otherwise) of the original owner of this certificate for the unexpired term thereof."

Thus amended, L. 1897, chap. 312, and L. 1900. chap. 367.

Property rights in a liquor tax certificate.—In form a liquor tax certificate is merely a receipt for the excise taxes assessed under this act, the payment of which confers the right to traffic in liquor. *Herman v. Goodson*, 18 Misc. 604; *People ex rel. Einsfeld v. Murray*, 4 App. Div. 185, affirmed 149 N. Y. 367; *Scalzo v. Sackett*, 30 Misc. 543; *Lyman v. Svarts et al.*, 41 App. Div. 624 (no opinion); *Niles v. Mathusa*, 162 N. Y. 546, affirming 20 App. Div. 483, affirming 19 Misc. 96; *People ex rel. Gray v. Hilliard*, unreported decision of *Beekman, J. S. C.; *Lyman v. Schermerhorn et al.*, 53 App. Div. 32, affirmed 167 N. Y. 113; *Lyman v. Mead et al.*, 56 App. Div. 582; *Lyman v. Kane et al.*, 57 App. Div. 549; *People ex rel. Laulton v. Lyman*, 33 Misc. 243; *McNeeley v. Welz*, 166 N. Y. 124, affirming 20 App. Div. 566.

By virtue however of the provisions of this section certain property rights are conferred upon the holders of certain liquor tax certificates capable of being absolutely assigned and transferred pursuant to § 27 as well as capable of conditional assignment as collateral security. As between the assignee and the certificate holder or other parties claiming an interest therein through him, a liquor tax certificate and the property right which it evidences is a chose in action. It is not a chattel. *Niles v. Mathusa*, 162 N. Y. 546, affirming 20 App. Div. 483, affirming 19 Misc. 96; *Matter of Jenny v. Manzer*, 19 Misc. 244, affirmed (without opinion), 19 App. Div. 627; *Anchor Brewing Co. v. Burns*, 32 App. Div. 272; *Albany Brewing Co. v. Barkley*, 42 App. Div. 335; *McNeeley v. Welz*, 166 N. Y. 124, affirming 20 App. Div. 566; *Kochler v. Flebbe*, 21 App. Div. 210. In the two cases last mentioned, liquor tax certificates were treated as choses in action, not as chattels, and effect given to their assignment as such under instruments otherwise in the nature of chattel mortgages. Liquor tax certificates were also the subject of chattel mortgages given as

given, the latter being at most "a contract to give a lien only effectual in equity as between the parties when the property comes into existence and no rights of creditors or innocent third parties intervene," also in *McNeeley v. Welz*, 166 N. Y. 124, affirming 20 App. Div. 566, where the mortgagee's equitable interest in a certificate was protected from an attempted levy upon the certificate. The Court of Appeals held in this case however that a certificate "is not a chattel and may not be mortgaged;" "is not a chattel, but an intangible right;" "is not subject to levy and sale under execution;" "is a mere debt or chose in action which is incapable of seizure or delivery by the sheriff;" that "while a certificate is assignable it is not negotiable;" and "is not even assignable without restriction but only upon the condition that the proposed assignee is eligible under the statute to 'carry on the business for which such liquor tax certificate was issued upon the premises described therein,' and such assignee is required to make a new application, give a new bond and obtain consent to the transfer from the officer who issued the certificate."

While a liquor tax certificate is not subject to levy and sale under an execution, *McNeeley v. Welz*, 166 N. Y. 124, affirming 20 App. Div. 566, yet judgment creditors of a liquor tax certificate holder may reach his property rights therein through a receiver who may either continue the business of trafficking in liquors under the certificate after having filed an application statement and bond pursuant to sections 17 and 18 or may surrender the certificate for cancellation and rebate. Such a receiver takes only the rights left to a certificate holder at the time the receiver was created so that claims of certain assignees may be paramount and prior to those of a receiver. *Herman v. Goodson*, 18 Misc. 604; *Niles v. Mathusa*, 19 Misc. 96, affirmed 20 App. Div. 483, affirmed 162 N. Y. 546; *Matter of Jenny v. Manzer*, 19 Misc. 244, affirmed (without opinion), 19 App. Div. 627; *Albany Brewing Co. v. Barclay*, 42 App. Div. 335.

This necessarily leads to consideration of the nature of the property rights themselves, which may be thus exercised by the certificate holder and his representatives. The character of liquor licenses issued under previous excise laws was well established. In *Metropolitan Board of Excise v. Barrie*, 34 N. Y. 657, the Court of Appeals declared that "These licenses to sell liquor are not contracts between the state and the persons licensed giving the latter vested rights protected on general principles and by the United States Constitution against sub-

With reference to the Liquor Tax Law, the Court of Appeals has declared as follows: "The character of the act of 1896, whether a tax law in the proper sense or a law enacted under the police power, must be determined from its whole scope and tenor and there can be no reasonable doubt, we think, that it is of the latter character." *People ex rel. Einsfeld v. Murray*, 149 N. Y. 367, affirming 4 App. Div. 185. See also *Scalzo v. Sackett*, 30 Misc. 543; *People ex rel. Müller v. Lyman*, 156 N. Y. 407, affirming 27 App. Div. 527.

In the case of *Kresser v. Lyman*, 74 Fed. Rep. 765, Judge Wallace of the United States Circuit Court reviews the authority of the state to assume contractual obligations in attempting to regulate the liquor traffic, and with reference to the contention that a license permitting a person to traffic in liquors for a specified period is "a contract which cannot be destroyed or impaired by subsequent legislation by the state and a privilege conferred by it, a property right of which he cannot be deprived without due process of law and just compensation," he says "that the state cannot barter away or in any manner abridge any of those inherent powers of government, the complete and untrammelled exercise of which is essential to the welfare of organized society and that any contracts to that end are void upon general principles and cannot be protected by the provisions of the national constitution, are propositions which are abundantly settled by the decisions of the highest federal tribunal."

In one sense, however, a liquor tax certificate evidences the acceptance by its holder of the offer implied from those provisions of the Liquor Tax Law which authorize the traffic in liquor and the enjoyment of all rights incident thereto as appeared in *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210, from which the following is quoted: "It is true that it is now held that the certificate constitutes a contract between the person who receives it and the State for the absolute right to traffic in liquors for a year, of which he can only be deprived by some violation of the law, so long as the statute is in force and that such right may be regarded in a sense as property of the holder (*Matter of Hilliard v. Giese*, 25 App. Div. 222, affirmed, without opinion, 155 N. Y. 702), but it is a contract that can be cancelled and the rights thereunder forfeited for a violation of the law."

In several ways and for various reasons liquor tax certificates and

cancellation of a liquor tax certificate is but an incident to the accomplishment of something else, there is provided in § 28, sub. 2, a summary proceeding the primary purpose of which is to revoke and cancel a liquor tax certificate itself.

Attacks upon the constitutionality of this last mentioned section necessarily involve a discussion of those characteristics of a liquor tax certificate which give to its holder the property rights above referred to, but which do not constitute property in a broad and unqualified sense. In *Matter of Lyman v. Young Men's Cosmopolitan Club*, *Justice Beekman overruling a preliminary objection that the proceeding involved a forfeiture of property in contravention of the defendant's constitutional right to a trial by a jury and writing an opinion not reported held that "the certificate which is the equivalent of a license to traffic in liquors is property only so far as such an attribute may be conferred upon it by the terms of the act itself." After referring to the provisions of sections 25 and 27, he continues "to the extent stated the certificate may be regarded as property but it is property hedged about by conditions and limitations and is held by the person to whom it was issued subject to and qualified by every one of the conditions referred to. It was accepted by him under the implied agreement that it should terminate in the manner which the statute prescribes if he should be guilty of any of the acts for which it might be cancelled. Whatever rights the certificate conferred are measured by the entire statute and constitute the residuum after every restriction and condition imposed has been taken into account. A person receiving such certificate must accept the burden with the benefit and the right subject to the burden measures the extent of what he may claim to be his right of property. The so-called forfeiture, therefore, does not curtail the right of property but is the mere operation of the condition which in a contractual sense qualified the original grant." See *Matter of Lyman v. Young Men's Cosmopolitan Club*, 28 App. Div. 127, reversing unreported decision of *Stover, J. S. C. In *Matter of Livingston v. Shady*, 24 App. Div. 51, the court says: "We have held that these certificates are property. (*People v. Durante*, 19 App. Div. 292.) They were made such by virtue of the provisions of the Liquor Tax Law, but the legislature which gave the certificate the character of property had the power to and did by the same act provide both for their issuance and cancellation and under what circumstances they should be

affirmed 28 App. Div. 209; *Hilliard v. Giese*, 155 N. Y. 702, affirming (without opinion), 25 App. Div. 222, reversing unreported decision of *Lawrence, J. S. C.; *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 Misc. 527.

Thus were property rights of liquor tax certificate holders considered until the decision in *Matter of Lyman v. Malcolm Brewing Company*, 160 N. Y. 96, affirming 40 App. Div. 46, affirming unreported decision of *Smith, J. S. C., containing obiter dictum to the effect that the remedy provided in § 28 should be limited to the cancellation of certificates which were obtained upon false statements only, unless by previous conviction after a trial by jury it had been established that a certificate holder was not entitled to hold such certificate. In response to a motion for a re-argument in this proceeding, the court agreed to regard themselves not concluded by what was stated in their first opinion and to consider the question as still open for further discussion. *Matter of Lyman v. Malcolm Brewing Company*, 161 N. Y. 119. Then followed the decisions in *Matter of Lyman v. Salatino*, 44 App. Div. 507, affirming 27 Misc. 327; *Matter of Halbran v. Canavan*, 30 Misc. 515; *Matter of Halbran v. Donnelion*, 30 Misc. 517; *Matter of Lyman v. Sunderland*, 48 App. Div. 638 (no opinion). The question having been thereafter reconsidered by the Court of Appeals in a proceeding which had been dismissed at Special Term on the authority of *Matter of Lyman v. Malcolm Brewing Co.*, 160 N. Y. 96, because the defendant had not been convicted of the violations of § 31 with which he was charged, the decision of the Appellate Division reversing the order of dismissal and revoking the defendant's certificate on the opinion in *Matter of Lyman v. Erie County Athletic Club*, 46 N. Y. 387, was affirmed by the Court of Appeals on the same opinion. *Matter of Campbell v. Robinett*, 162 N. Y. 612, affirming 46 App. Div. 634. Again the Court of Appeals adhered to the earlier doctrines that the mode and manner in which liquor tax certificates may be forfeited rests in the discretion of the legislature and that ample power and authority has been conferred upon Special Terms of the Supreme Court and justices thereof "to revoke and cancel liquor tax certificates, where the holder has failed to comply by truthful statements in his application or otherwise with the provisions of the law," as will appear from its answers to certified questions in *Matter of Lyman v. Erie County Athletic Club*, 163 N. Y. 552, affirming 46 App. Div. 387.

See also *Matter of Lyman v. Ryan*, 161 N. Y. 641; 48 App. Div. 639; *Matter of Coman v. Dotsner*, 50 App. Div. 622 (no opinion); *Matter of*

The limitation or forfeiture of the rights of a certificate holder in a liquor tax certificate equally affects the rights of his assignees who take it "subject to the conditions and restrictions with which the holding of the same by the assignor was vested." *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 App. Div. 527; *Matter of Bradley v. Hall*, 22 Misc. 301; *Matter of Lyman v. Fagan*, 26 Misc. 300; *Matter of Michell v. James*, 41 App. Div. 271; *Matter of Lyman v. Maloney*, 53 App. Div. 330, affirming 28 Misc. 385; *Matter of Lyman v. Jehle*, unreported decision of *Bischoff, J. S. C.; *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210; *People ex rel. Seitz v. Lyman*, 59 App. Div. 172, affirming 32 Misc. 108; *People ex rel. Lawton v. Lyman*, 33 Misc. 243.

Payment of rebate, to whom and when due.—Under previous excise laws no part of the fee paid by a licensee was refunded if he discontinued the traffic in liquors before the expiration of his license, but compliance with certain conditions precedent entitles the holder of a liquor tax certificate issued under subdivisions 1, 2 or 4 of § 11 of this act to a rebate under this section. Originally such rebate was paid by the officer who issued the certificate immediately upon its surrender to him if possessed of excise money from the proper locality or as soon as convenient, meanwhile executing rebate statements of the amount due. *Matter of Jenny v. Manzer*, 19 Misc. 244, affirmed (without opinion) 19 App. Div. 627. The present and more satisfactory method of paying such rebates was provided by L. 1897, chap. 312. Temporarily similar provision was made for the payment of rebates due on outstanding rebate statements, *Ging v. Sherry*, 32 App. Div. 354, reversing unreported decision of *Maddox, J. S. C., *People ex rel. Ging v. Lyman*, 46 App. Div. 312; but this has now been repealed by L. 1900, chap. 367, and the remedy therein provided is no longer available to delinquent holders of such rebate statements. *People ex rel. Wright v. Lyman*, unreported decision of *Smith, J. S. C. Upon receiving a liquor tax certificate surrendered for rebate pursuant to this section, the officer who issued it, prepares duplicate receipts therefor one of which is delivered to the person entitled to receive the rebate, the other being immediately forwarded to the State Commissioner of Excise together with the certificate and the petition for its cancellation. At the expiration of thirty days, the State Commissioner of Excise prepares two orders for the payment of any rebate that may be due, one order for

such an assignee and a subsequently appointed receiver of the assignor's property, the former's lien is prior and paramount to the latter's statutory rights under this section. *Niles v. Mathusa*, 19 Misc. 96, affirmed 20 App. Div. 483, affirmed 162 N. Y. 546; *Matter of Jenny v. Manzer*, 19 Misc. 244, affirmed (without opinion), 19 App. Div. 627; *Herman v. Goodson*, 18 Misc. 604; *Albany Brewing Co. v. Barckley*, 42 App. Div. 335; *Koehler v. Flebbe*, 21 App. Div. 210. That the assignment and power of attorney was not filed as a chattel mortgage and no demand made thereunder was held to be immaterial because the receiver took only those rights in the certificate possessed by its holder when the receivership was created and was not a bona fide purchaser as between whom and the original assignee no preference has been established unless it be in *Anchor Brewing Co. v. Burns*, 32 App. Div. 272. As between the assignor and the assignee, where the former disregards the latter's rights by surrendering the certificate for cancellation and appropriating the rebate thereon to his own use, see *People v. Durante*, 19 App. Div. 292.

But the property rights of a certificate holder or his representative under this section are not tangible and may not be reached by judgment creditors through a levy and sale under execution. *McNeeley v. Welz*, 166 N. Y. 124, affirming 20 App. Div. 566.

However, "the new and marketable privilege" created by this section is "subject to restrictions and conditions affecting both its exercise and value. * * * As a license granted to traffic in liquor, all rights or privileges pertaining thereto are made to depend upon the status of the holder under the statute." *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 App. Div. 527.

The "holder" of a certificate is the corporation, association, copartnership or person to whom the certificate is issued and who or which is authorized to traffic in liquors thereunder. The holder of a certificate, his duly authorized attorney or his official representative may surrender a certificate pursuant to this section, but the petition for its cancellation must always be made in the name and on behalf of the person to whom it was issued. *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 App. Div. 527; *Matter of Lyman v. Fagan*, 26 Misc. 300; *Matter of Michell v. James*, 41 App. Div. 271; *People ex rel. Lawton v. Lyman*, 33 Misc. 243; *People ex rel. Seitz v. Lyman*, 59 App. Div. 172, affirming 32 Misc. 108; *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210, but see *Matter of Lyman v. Maloney*, 53 App. Div. 330, affirming 28 Misc. 385.

"When a liquor tax certificate has been issued or transferred to a person upon his application and filing of a bond, he is the principal

entitled to any rebate. *People ex rel. Lawton v. Lyman*, 33 Misc. 243; *Lyman v. Schermerhorn et al.*, 167 N. Y. 113, affirming 53 App. Div. 32.

The right to surrender a liquor tax certificate is conditioned by the provisions of this section that no complaint, prosecution or action on account of any violation of the Liquor Tax Law shall be pending against the certificate holder at the time application is made therefor, but by a recent amendment, L. 1901, chap. 640, a certificate holder is permitted, and, under certain circumstances may be required to surrender his certificate during the pendency of a cancellation proceeding with a possible right to rebate at its conclusion in accordance with the provisions of the thirty day clause.

No distinction is made between offenses committed prior to and those committed during the term for which the certificate was issued, *People ex rel. Seitz v. Lyman*, 59 App. Div. 172, affirming 32 Misc. 108, or offenses committed at the place for which the certificate was issued and those committed elsewhere. *Matter of Lyman v. Terter*, 59 App. Div. 217, affirming 32 Misc. 210.

It is necessary that the liquor tax certificate must actually be surrendered. *People ex rel. Gray v. Hilliard*, unreported decision of *Beekman, J. S. C. As a further prerequisite to the payment of any rebate, the business of trafficking in liquors for which the certificate was issued must cease. *Matter of Lyman v. Fagan*, 26 Misc. 300; *Matter of Michell v. James*, 41 App. Div. 271; *Lyman v. Cheever et al.*, 31 Misc. 100, affirmed (without opinion) 52 App. Div. 635; *Matter of Lyman v. Maloney*, 53 App. Div. 330, affirming 28 Misc. 385; *People ex rel. David Stevenson Brewing Co. v. Lyman*, unreported decision of *Dickey, J. S. C.; *Matter of Lyman v. Terter*, 59 App. Div. 217, affirming 32 Misc. 210.

When all of these conditions precedent have been complied with, 30 days must elapse before the payment of any rebate, and if the certificate holder be arrested or indicted for a violation of the Liquor Tax Law or proceedings shall be instituted for the cancellation of such certificate or an action be commenced against him for penalties in the meantime, the petition for a rebate shall not be granted until the final determination of such proceedings or action, and if the petitioner be convicted or said action or proceeding be determined against him, said certificate shall be cancelled and all rebate thereon shall be forfeited. *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 App. Div. 527; *Matter of Lyman v. Fagan*, 26 Misc. 300; *Matter of*

In *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210, the Court says that a rebate is not a return of the tax paid by a certificate holder or any portion thereof, but a qualified privilege afforded by the statute to one who foregoes his privilege to traffic "under certain conditions whose fulfillment is entirely in his own hands."

In *Matter of Michell v. James*, 41 App. Div. 271, a certificate which had been surrendered unknown to its holder by one to whom it had been assigned for collateral security was revoked because the certificate holder's bartender continued to traffic in liquors without any certificate. With reference to the certificate holder's loss, the Court says: "The fact that this was done in his absence or without the consent of his agent, does not affect his liability. He had placed it in the power of the assignee of the certificate to take it away, and if the assignee exercised that power, he must bear the consequences." With reference to the assignee's loss, it is said that "The brewing company took the certificate subject to the conditions under which the respondent held it and the brewing company's right to have the surrender accepted and to receive the rebate was conditional upon the lapse of thirty days without any violation of the Liquor Tax Law by their assignors. It may be said that this construction of the law renders the assignee liable to be deprived of the security for his debt by the misconduct of his debtor subsequent to the transfer. That result, however, is due to the infirmity which the legislature has attached to such property right as is represented by a liquor tax certificate. It is an infirmity which the courts have no power to cure."

If a member of a firm, to which a liquor tax certificate has been issued, is indicted for a violation of this act within thirty days from the surrender of the firm certificate by an assignee holding it as collateral security, the latter may not compel the payment of the rebate thereon because "a violation of the statute by one of the copartners is in legal effect a violation by the copartnership and subjects it to the forfeiture of the right to the rebate." *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 App. Div. 527.

To compel the payment of a rebate alleged to be due, recourse to mandamus has been taken in *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 App. Div. 527; *People ex rel. Ochs v. Lyman*, 25 Misc. 217; *People ex rel. Ging v. Lyman*, 46 App. Div. 312; *People ex rel. Fallert Brewing Co. v. Lyman*, 53 App. Div. 470, affirming unreported decision of *Garretson, J. S. C.; *People ex rel. Wright v. Lyman*, unreported decision of *Smith, J. S. C.; *People ex rel. David Stevenson Brewing Co. v. Lyman*, unreported decision of *Dickey, J. S. C.; *People ex rel. Lawton v. Lyman*, 33 Misc. 243; *People ex rel. Seitz v. Lyman*, 59 App. Div. 172, affirming 32 Misc. 108; *Matter of Jenny v. Manzer*, 19 Misc. 244, affirmed (without opinion) 19 App. Div. 627.

§ 25a.

Added, L. 1900, chap. 367. Repealed, L. 1901, chap. 640.

*Opinion on file in Department of Excise.

§ 26. **Changing the place of traffic.**—If a corporation, association, copartnership or person, having paid a tax and holding a liquor tax certificate, shall desire to transfer to and carry on such business for which the liquor tax certificate was issued in other premises than those designated in the original application, and in the tax certificate, but in the same city or town, and in premises where such traffic is not prohibited by this act, upon the making and filing of a new application and bond in the form and as provided for in sections seventeen and eighteen of this act and the presentation of the tax certificate, the officer who issued the same or his successor in office, shall write or stamp over his signature across the face of the certificate the words, “The traffic in liquors permitted to be carried on under this certificate is hereby transferred from (here insert the description of the original locality) to (here insert the description of the new locality).”

Certiorari to compel transfer.—Consent of certificate issuing officer obtained in proceeding under § 28, sub. 1, for the transfer of a certificate to another place, which was held to be entitled to the continued benefit of an exception under § 24, sub. 2. *People ex rel. Walsh v. Hilliard*, unreported decision of *Truax, J. S. C.

§ 27. **Voluntary sale of a liquor tax certificate.**—The corporation, association, copartnership or person to which or to whom any liquor tax certificate is issued, except a certificate issued under subdivisions three, five or six of section eleven of this act, or their duly authorized attorney, may sell, assign and transfer such liquor tax certificate during the time for which it was granted to any corporation, association, copartnership or person not forbidden to traffic in liquors under this act, nor under the subdivision of section eleven under which such certificate was issued, which or who may thereupon carry on the business for which such liquor tax certificate was issued upon the premises described therein, if such traffic is not prohibited therein by this act, during the balance of the term of such tax certificate, with the same rights, and subject to the same liabilities as if such corporation, association, copartnership or person were an original applicant for such certificate and the original owner thereof, upon the mak-

*Opinion on file in Department of Excise.

ing and filing of a new application and bond by such purchaser in the form and as provided for by sections seventeen and eighteen of this act, and the presentation of the tax certificate to the officer who issued the same or to his successor in office, who shall write or stamp across the face of the certificate over his signature the words "consent is hereby given for the transfer of this liquor tax certificate to (and here insert the name of the corporation, association, copartnership or person to which or to whom the same is transferred);" provided, however, that no such sale, assignment or transfer shall be made except in accordance with the provisions of the liquor tax law, nor permitted by any holder of a certificate who shall have been convicted, or be under indictment, or against which or whom a complaint under oath shall have been made, and be pending, for violating the provisions of this act or who shall have violated any provision of the liquor tax law. For each endorsement under sections twenty-five, twenty-six and twenty-seven of this act, the officer making the same shall charge and receive the sum of ten dollars to be paid by the applicant, which sum shall be apportioned and accounted for as are taxes, as provided in sections thirteen and fourteen of this act.

Thus amended, L. 1897, chap. 312.

Voluntary sale and transfer of liquor tax certificates.—Ordinarily and under all previous excise laws, the payment of the license fee for transacting the liquor business secured to the licensee personal rights and privileges which were not subject to transfer and assignment. *Matter of Jenny v. Manzer*, 19 Misc. 244, affirmed (without opinion) 19 App. Div. 627; *People v. Durante*, 19 App. Div. 292.

Under this section, however, a liquor tax certificate may be transferred from the person to whom it was issued to any corporation, association, copartnership or person not forbidden to traffic in liquors under this act, who secures the same rights and becomes subject to the same liabilities as the original applicant for the certificate.

Such a transfer must, of course, be preceded by the voluntary sale or absolute assignment of the certificate to the intended transferee, but to perfect the transfer, the transferee must file a new application and bond in accordance with sections 17 and 18 and pay a fee of \$10 to the officer who issued the certificate or his successor in office, who thereupon writes his consent to the transfer across the face of the certificate.

The assignee of a certificate, who does not perfect his title thereto by compliance with these provisions is not the "holder" of the certificate or entitled to carry on the business of trafficking in liquors under it. *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 Misc. 527; *Matter of Lyman v. Fagan*, 26 Misc. 300; *Matter of Michell v. James*, 41 App. Div. 271; *Niles v. Mathusa*, 162 N. Y. 546, affirming 20 App. Div. 483, affirming 19 Misc. 96; *Matter of Jenny v. Manzer*, 19 Misc. 244, affirmed (without opinion), 19 App. Div. 627.

In *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210, it is said that "the policy of the law contemplates that the certificate is a privilege to the person named to traffic at the place named therein; not to that person to traffic at any place or to any other person to traffic at that place. The assignment * * * for rent owed was not a sale, assignment or transfer contemplated by the act (section 27), whereby the vendee or assignee acquired the right to traffic in liquors nor was it attended by the formalities required by the section for that purpose."

Distinguishable from the voluntary sale or absolute assignment provided for by this section, are those assignments given by certain certificate holders as security for the repayment of money with which they were enabled to procure the liquor tax certificates assigned. The rights of such assignees as affected by those of their assignors and other assignees or representatives are considered in *Herman v. Goodson*, 18 Misc. 604; *Niles v. Mathusa*, 162 N. Y. 546, affirming 20 App. Div. 483, affirming 19 Misc. 96; *Matter of Jenny v. Manzer*, 19 Misc. 244, affirmed (without opinion), 19 App. Div. 627; *Kochler v. Flebbe*, 21 App. Div. 210; *Anchor Brewing Co. v. Burns*, 32 App. Div. 272; *McNeeley v. Welz*, 166 N. Y. 124, affirming 20 App. Div. 566; *People v. Durante*, 19 App. Div. 292; *Albany Brewing Co. v. Barckley*, 42 App. Div. 335; *Frank v. Forgotson*, 31 Misc. 726, reversing 30 Misc. 816.

The rights of such assignees as affected by the liabilities of their assignors are considered in *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 Misc. 527; *Matter of Bradley v. Hall*, 22 Misc. 301; *Matter of Lyman v. Fagan*, 26 Misc. 300; *Matter of Michell v. James*, 41 App. Div. 271; *People ex rel. Ochs v. Lyman*, 25 Misc. 217; *Albany Brewing Co. v. Barckley*, 42 App. Div. 335; *Matter of Lyman v. Jehle*, unreported decision of *Bischoff, J. S. C.; *Matter of Lyman v. Maloney*, 53 App. Div. 330, affirming 28 Misc. 385; *People ex rel. Lawton v. Lyman*, 33 Misc. 243; *People ex rel. Seitz v. Lyman*, 59 App. Div. 172, affirming 32 Misc. 108; *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210; *Lyman v. Kurtz et al.*, 166 N. Y. 274, affirming 48 App. Div. 633 (no opinion).

In the last case cited, the Court of Appeals declared that "When a liquor tax certificate has been issued or transferred to a person upon

his application and filing of a bond, he is the principal whom the law will look to during the conduct of the business and will hold responsible for compliance with the statutory provisions."

The rights and liabilities of the transferee of the certificate under this section, were said to be dependent solely upon his compliance with the requirements in relation to making and filing a new application and bond as upon an original application in *Nieland v. McGrath*, 29 Misc. 682, where the transferee was not made a party to the proceeding which was based upon the alleged failure of the original holder to secure the consents of the necessary dwelling owners.

In *People ex rel. Laurton v. Lyman*, 33 Misc. 243, it was held that the transferee of a certificate obtained by a convicted felon had no greater rights under the certificate than his assignor who was not authorized to traffic in liquor under the certificate because it was void *ab initio* and it was considered unnecessary to determine whether the transfer was made in good faith or not. In *Matter of Plass v. Shelly*, unreported decision of *Maddox, J. S. C., a cancellation proceeding brought against the transferee of a certificate on account of violations of the Liquor Tax Law by her husband immediately preceding the transfer, decision upon the question as to the transferee's liability was reserved until the proof of the parties should be finally submitted.

Compliance with all of such requirements by one to whom a certificate may lawfully be and has been voluntarily assigned by its original holder requires the officer charged with the duty of completing the transfer to give his consent thereto, unless the original holder of the certificate shall have violated the Liquor Tax Law or shall have been convicted, be under indictment, or a complaint under oath shall have been made and be pending against him for violating any provision of this act. *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 App. Div. 527. The power to refuse such consent was acknowledged in *People ex rel. Ryan v. Manzer*, 18 Misc. 292, at a time when the statute did not expressly declare any adequate reason therefor, although a complaint that the assignor had violated the law, now a statutory bar to the transfer, was then held to be insufficient.

§ 28. Subdivision 1. Certiorari upon refusal to issue or transfer liquor tax certificates, and of the revocation and cancellation of a liquor tax certificate.—Whenever any officer charged with the duty of issuing or consenting to a transfer of a liquor tax certificate under the provisions of this act shall refuse to issue or transfer the same, such officer shall indorse upon the application there-

*Opinion on file in Department of Excise.

for, or attach thereto a statement of his reasons for such determination, and shall, if requested, furnish to the applicant a copy of such statement. Such applicant shall have the right to a writ of certiorari to review the action of such officer. The writ may be issued by, returnable to, and heard by a county judge of the county, or a justice of the supreme court of the judicial district in which the premises are situated in which the applicant desires to carry on the business of trafficking in liquors. If the writ be granted, the officer to whom it is directed shall in his return thereto, include copies of all the papers on which his action was based, and a statement of his reasons for refusing to grant such application. If such judge or justice shall upon the hearing determine that such application for a liquor tax certificate or for a transfer has been denied by such officer without good and valid reasons therefor, and that under the provisions of this act such liquor tax certificate should be issued or transferred, such judge or justice may make an order commanding such officer to grant such application and to issue or transfer such liquor tax certificate to such applicant upon the payment of the tax or fee therefor.

Subdivision 2. At any time after a liquor tax certificate has been issued to any corporation, association, copartnership or person under section eleven *of this act*, said liquor tax certificate may be revoked and cancelled if material statements in the application of the holder of such certificate were false, or if the consents required by section seventeen are not properly filed as required by said section, or if the holder of said certificate was not for any reason entitled to receive or hold the same, or to traffic in liquors, or if any provision of this act is violated at the place designated in said certificate as the place where such traffic is to be carried on by the holder of said certificate, or by his agent, servant, bartender or any person whomsoever in charge of said premises, or if the holder of said certificate shall violate any of the provisions of this act at any place. For the purpose of obtaining such an order, the state commissioner of excise, the deputy state commissioner of excise, or any citizen of

the state may present a verified petition to a justice of the supreme court, or a special term of the supreme court of the judicial district, or the county judge of the county in which such traffic in liquors is designated to be carried on, or in which the holder of such certificate resides, or, if such holder of a liquor tax certificate is authorized to traffic in liquor under subdivision four or five of section eleven of this act, to a justice of the supreme court of the judicial district in which the principal office within this state of the corporation, association, copartnership or person is located, for an order revoking and cancelling such certificate upon either or all of the grounds hereinbefore stated. Such petition shall state the facts upon which such application is based, *and, if made by a citizen other than the state commissioner or deputy state commissioner of excise, must have indorsed thereon or attached thereto the written consent of the state commissioner of excise that the proceeding be instituted and prosecuted, and the state commissioner of excise shall be made a party to the proceeding, and from all other parties thereto shall be entitled to due notice of all proceedings, and shall be duly served with copies of all papers and pleadings where such notice of proceedings is not given to, and such service of papers and pleadings is not made upon, an attorney appearing therein upon his behalf pursuant to a designation under section ten of this act.* Upon the presentation of the petition *and such consent whenever necessary*, the justice, judge or court shall grant an order requiring the holder of such certificate to show cause before him, or before a special term of the supreme court of the judicial district, on a day specified therein, not more than ten days after the granting thereof, why an order revoking and cancelling such liquor tax certificate should not be granted; and said order shall also contain an injunction restraining the said certificate holder from transferring or surrendering such certificate *for rebate, except as is hereinafter provided*, until the final determination of the proceeding. A copy of such petition and order shall be served upon the holder of such certificate, and the officer issuing the same, or his successor in office, *and upon the state commissioner of excise,*

in the manner directed by such order, not less than five days before the return day thereof. On the day specified in such order, the justice, judge or court before whom the same is returnable shall grant such order revoking and cancelling the said liquor tax certificate, unless the holder of said liquor tax certificate shall present and file a verified answer to said petition, which answer *denies each and every violation of the liquor tax law alleged in the petition*, and raises an issue as to any of the facts material to the granting of such order, in which event the said justice, judge or court shall hear the proofs of the parties and may, if deemed necessary or proper, take testimony in relation to the allegations of the petition or answer, or appoint a referee to take proofs in relation thereto, and report the evidence to such justice, judge or court, *without opinion*. If the said evidence establish any of the facts hereinbefore set forth as sufficient to revoke and cancel a certificate, an order shall be granted by said justice, judge or court revoking and cancelling such certificate. Said order shall also provide that the holder of said liquor tax certificate, or any other person having such certificate in his possession or under his control, shall forthwith surrender said certificate to the officer who issued the same, or to his successor in office. A criminal prosecution and conviction for any violation of the liquor tax law shall not be a condition precedent to the granting of an order revoking and cancelling any liquor tax certificate for any violation of this act. Upon the entry of such order in the county clerk's office of the county in which the traffic in liquors is authorized to be carried on under the certificate so revoked, and filing a copy thereof with the officer who issued such certificate, or his successor in office, and the service of a certified copy thereof upon the holder of said liquor tax certificate, or such substituted service as the court, judge or justice may direct, all the rights of the holder of said liquor tax certificate under such certificate, to traffic in liquors or to any rebate thereon under this act, shall cease; and the holder of said liquor tax certificate, or any other person having such certificate in his possession or under his control, upon whom service of a certified

copy of said order shall be made in like manner, shall immediately surrender said certificate to the officer who issued the same, or to his successor in office. The neglect or refusal on the part of any person to surrender said certificate in pursuance of such order immediately upon the service thereof, shall be a contempt of court, punishable in the manner provided by the code of civil procedure. Costs upon such proceeding may be awarded in favor of and against *the petitioner or the certificate holder*, in such sums as in the discretion of the justice, judge or court before which the petition is heard, may seem proper. *At the time of the return of the show cause order, or at any time thereafter during the pendency of the proceeding upon five days' notice to the certificate holder by any party, the justice, judge or court granting the same may grant an injunction order restraining the certificate holder, his agents and servants from trafficking under the certificate or certificates sought to be canceled in the proceeding, or at the place or places for which the same were issued, and requiring that the said certificate or certificates be immediately delivered to the officer who issued the same, to be held until the final determination of the proceeding, provided that, if the material allegations of the petition be upon information and belief, the justice, judge or court must require the presentation of one or more affidavits containing positive averments made by witnesses having personal knowledge of facts constituting one or more of the violations of law set forth in the petition. Before granting such injunction order said justice, judge or court may, if the petitioner be a citizen other than the state commissioner or deputy state commissioner of excise, require him to file a bond, with sufficient sureties, to the certificate holder, to be approved by the justice, judge or court, conditioned that, in case the certificate holder is successful in the proceeding, the petitioner will pay all costs taxed and allowed,*

cate shall be suspended, compromised, settled or discontinued except by order of the justice, judge or court before which the same is pending, upon not less than eight days' written notice to all parties, including the state commissioner of excise, of the time and place, when and where application for such order will be made. The granting of such order of discontinuance must be for sufficient cause in the discretion of the justice, judge or court, which must be recited therein, and shall be upon such terms and conditions as shall be prescribed in the order. If any person shall attempt or offer to make any settlement or compromise of any such proceeding, except as above provided, or shall demand, or receive, or offer to receive, directly or indirectly, any money or other thing of value as a consideration for not commencing or prosecuting any proceeding for the cancellation of a liquor tax certificate, he shall be guilty of a misdemeanor, and, upon conviction, shall be subject to the same penalties prescribed in subdivision one of section thirty-four of this act. In case a liquor tax certificate is surrendered pursuant to an injunction order or otherwise during the pendency of a cancellation proceeding, and the petitioner shall be unsuccessful therein, the final order shall provide that a pro rata rebate be computed by the state commissioner of excise for the actual time that traffic has been suspended under the injunction order, and the said state commissioner shall prepare two orders for the payment of such rebate, one order for the one-third thereof directed to the state treasurer, to be paid by him on the certificate of the comptroller, and one order for the two-thirds of such rebate directed to the fiscal officer of the proper locality, to be paid by such fiscal officer out of any excise or other moneys of such locality applicable thereto, as provided in section twenty-five of this act in case of voluntary surrender of a certificate.

Thus amended, L. 1897, chap. 312; L. 1900, chap. 367; and †L. 1901, chap. 640.

Nature of the writ of certiorari to review action of county treasurer or special deputy commissioner of excise in refusing to issue or transfer liquor tax certificates.—To review the determination of an officer in refusing to issue or transfer a liquor tax certificate, recourse should

†Italics indicate recent amendments.

not be made to a writ of mandamus but to a writ of certiorari as provided by this section. *People ex rel. Cole v. Ingersoll*, unreported decision of *Smith, J. S. C.

This writ is only intended for cases where a county treasurer or other officer has the power and is charged with the duty of issuing or transferring a liquor tax certificate but has failed or refused so to do. The writ issues to the officer and only his proceedings are the subject of review. If the application for a liquor tax certificate is correct in form and does not show on its face that the applicant is prohibited from trafficking in liquor under the subdivision of § 11 under which he applies nor at the place where the traffic in liquor is to be carried on, etc., etc., the officer to whom it is presented having only the powers and duties of a ministerial officer may not inquire into the truth or falsity of the statements therein contained and upon his refusal to issue the certificate, the judge or justice before whom the writ of certiorari to review his determination is returnable will only review the exercise of the officer's ministerial duties imposed under the statute and will not assume judicial powers with which the officer was not vested to determine whether as a matter of fact the applicant may lawfully receive and traffic in liquors under the certificate applied for. *People ex rel. Belden Club v. Hilliard*, 28 App. Div. 140, affirming 50 N. Y. Supp. 909. Hence, if an application is made for a liquor tax certificate contrary to the result of the vote upon the local option questions submitted under § 16 of this act, the officer having no authority to question the regularity of such submission must refuse to issue the certificate, and the judge or justice before whom a writ of certiorari to review such determination is returnable, has no power to inquire into the validity of the election, it being no part of his proceedings, or to direct the writ to issue to the election officers requiring them to make return of their proceedings in relation thereto. The legality of the vote upon the local option questions must be decided in a direct proceeding in which the court has power to look behind the record and decide according to the facts upon any essential question. *People ex rel. Fisher v. Hasbrouck*, 21 Misc. 188; *People ex rel. Leonard v. Hamilton*, 42 App. Div. 212, affirming 27 Misc. 308; *People ex rel. Redfield v. Walker*, 42 App. Div. 624 (no opinion); *People ex rel. Clint v. Hamilton*, 27 Misc. 360; *People ex rel. Smith v. Hamilton*, 27 Misc. 465; *People ex rel. Smith v. Hamilton*, 27 Misc. 465.

Matter of Griffin, — Misc. —; *Matter of Sullivan*, 34 Misc. 598; *Matter of Rowley*, 34 Misc. 662; *Matter of Powers*, 34 Misc. 636.

The original provision of this section making the decision of a judge or justice final as appears in *People ex rel. Holz v. O'Grady*, 12 App. Div. 625 (no opinion), was repealed by L. 1897, chap. 312.

Certiorari to review determinations based upon the form of the application.—The ministerial character of the county treasurer's functions under § 19 when an application for a liquor tax certificate does not show on its face that it should be refused is illustrated in *People ex rel. Action v. Corkhill*, unreported decision of *Richardson, Seneca Co. J., where a writ directed the issuance of a certificate for a place near a state hospital, at which, apparently, the traffic in liquors could not be carried on except in violation of § 24, sub. 1, although it was subsequently held not to be such a place. *Matter of Salisbury v. Action*, 19 Misc. 340. Similarly the issuance of a certificate for a place in the vicinity of a poor house was directed by writ of certiorari. *People ex rel. Hartigan v. Macy*, unreported decision of *Longley, Columbia Co. J. In *People ex rel. Anderson v. Hoag*, 11 App. Div. 74, affirming unreported decision of *Keogh, J. S. C., the Special Term sustained the refusal of the county treasurer to issue a certificate for a place which, according to the application statement was within 200 feet of three dwellings, because the owners of one dwelling, upon whose consent the applicant relied, had withdrawn such consent by written notice thereof prior to the presentation of the application to the county treasurer. On appeal the determination of the county treasurer was affirmed, but upon the further ground that he acted judicially in determining how many consents were required by § 17, sub. 8, and that because he had determined there were actually five instead of three dwellings within 200 feet of the premises in question, the applicant was not entitled to the certificate, even though the consent thus withdrawn should be counted. See note under § 19 for present powers and duties of county treasurers in this respect. In *People ex rel. Belden Club v. Hilliard*, 28 App. Div. 140, affirming 50 N. Y. Supp. 909, a special deputy commissioner of excise was directed to issue a certificate to a fake club regardless of its undoubted purpose to evade certain provisions of the law if possible. The certificate was issued but almost immediately revoked and cancelled because of the offenses anticipated. *Matter of Lyman v. Belden Club*, 33 App. Div. 640. In *People ex rel. Sweeney v. Lammers*, 18 Misc. 343, affirmed 14 App. Div. 608, and in *People ex rel. Barclay v. Ham-*

review of the determination by a special deputy commissioner of excise that unless an application statement was accompanied by the consent of the owner of the premises where traffic in liquors was to be carried on, a liquor tax certificate should not be granted to the applicant who was not occupying the same premises for such traffic on March 23, 1896, the writ was deuled. *People ex rel. Reusse v. Mitchell*, unreported decision of *Dickey, J. S. C.

Certiorari to review determinations in relation to the amount of excise taxes due.—Liquor tax certificates improperly refused because of the alleged insufficiency of excise taxes paid pursuant to § 11 and § 12 have been secured by resorting to the writ of certiorari herein provided. *People ex rel. Cramer v. Medberry*, 17 Misc. 8; *Matter of Steenburgh v. Grippin*, 24 Misc. 1; *Matter of McGreivay v. Grippin*, 37 App. Div. 66, affirmed (without opinion) 161 N. Y. 645; *Matter of De Graff v. Clemons*, 37 App. Div. 626 (no opinion); *Matter of Mattheus v. Clemons*, 37 App. Div. 626 (no opinion), affirmed (without opinion), 161 N. Y. 645; *People ex rel. Briggs v. Lyman*, 48 App. Div. 484, affirmed (without opinion) 163 N. Y. 602.

See also *People ex rel. Rochester Whist Club v. Hamilton*, 17 Misc. 11.

Certiorari to review disapproval of sureties on bonds.—The rejection of a bond as insufficient on account of sureties that did not meet the approval of the officer charged with the duty of issuing the liquor tax certificate applied for has never been the cause of litigation.

Certiorari to review determinations based upon local option.—The refusal of a county treasurer to issue a certificate in a town wherein no licenses were actually in force on March 23, 1896, was sustained in *People ex rel. Richardson v. Sackett*, 17 Misc. 405. A special election for the submission of the local option questions in such town immediately after said date resulting in favor of license was, in a subsequent certiorari proceeding to compel the issuance of the certificate, held to be irregular because the polls were not open from sunrise to sunset and the refusal of the certificate was sustained because the local option questions had not yet been lawfully submitted and the town was still a "no license" town. *People ex rel. Richardson v. Sackett*, unreported decision of *Russell, J. S. C. The power to hold a special

regularity of such submission could not be attacked collaterally in a proceeding under this section. The correctness of this ruling and the possible sources of relief have already been above referred to in discussing the nature of a writ of certiorari. The decisions considered in connection therewith also involved the sufficiency of the statements which were then filed by town clerks with certificate issuing officers to give them notice of the result of a vote upon the local option questions. *People ex rel. Leonard v. Hamilton*, 42 App. Div. 212, affirming 27 Misc. 308; *People ex rel. Clint v. Hamilton*, 27 Misc. 360; *People ex rel. Smith v. Foster*, 27 Misc. 576; *People ex rel. Smith v. Hamilton*, 29 Misc. 465, but see *Matter of Getman*, 28 Misc. 451, also *People ex rel. Decker v. Decker*, 28 Misc. 699, affirmed (without opinion), 48 App. Div. 638, where the legality of an election at which the local option questions were submitted was considered by consent of the parties upon undisputed facts.

Mandamus was erringly invoked without technical objection in *People ex rel. Taylor v. Ely*, unreported decision of *Kenefick, J. S. C., to compel the issuance of a certificate in accordance with the local option status of a town prior to the holding of a special election on the first day of May, the result of which was held not to become operative until the first day of May in the following year.

Certiorari to review refusal to transfer certificate.—Section 27 originally contained no express restrictions in relation to the transfer of liquor tax certificates from one person to another. However, in *People ex rel. Ryan v. Manzer*, 18 Misc. 292, it was held that a county treasurer's right to withhold his consent to such transfer was apparent from the provisions of this section which provides the method of reviewing the action of the treasurer in case he declines. In that case the restrictions then contained in § 25 relative to the surrender and cancellation of the certificate were applied to § 27. As thus construed, no adequate reason then appeared why the transfer should not be assented to, and the writ was granted.

Consent to the transfer of a certificate under § 26 was obtained after refusal in a certiorari proceeding under this section in *People ex rel. Walsh v. Hilliard*, unreported decision of *Truax, J. S. C.

Proceedings to revoke and cancel certificates.—Under previous excise laws licenses were issued at the discretion of excise commissioners. Under this act the duties of certificate issuing officers are ministerial

nated in said certificate as the place where the traffic is to be carried on by the holder of said certificate, or by his agent, servant, bartender or any person whomsoever in charge of said premises or if the holder of said certificate shall violate any of the provisions of said act at any place, the State Commissioner or the Deputy State Commissioner of Excise or any citizen of the State having the consent of the State Commissioner may institute a special proceeding under this section to revoke and cancel such certificate, or certificates if issued to the same person, *Matter of Lyman v. Texer*, 59 App. Div. 217, affirming 32 Misc. 210, and thus cause a forfeiture of all rights thereunder. As expressed in *Matter of Washburn v. Della Morte*, 32 Misc. 303, "this proceeding is of a summary nature and is intended to immediately stop persons from selling liquor who have not the lawful right to do so."

The character of these rights and the constitutionality of the provisions relative to their forfeiture have already been considered (see note under § 25) in connection with the following proceedings under this section. *Matter of Lyman v. Young Men's Cosmopolitan Club*, unreported decision of *Beekman, J. S. C.; *Matter of Lyman v. Young Men's Cosmopolitan Club*, 28 App. Div. 127, reversing unreported decision of *Stover, J. S. C.; *Matter of Livingston v. Shady*, 24 App. Div. 51, affirming unreported decision of *Russell, J. S. C.; *Matter of Lyman v. Gramercy Club*, unreported decision of *Russell, J. S. C., affirmed 28 App. Div. 209; *Matter of Bradley v. Hall*, 22 Misc. 301; *Matter of Lyman v. Malcolm Brewing Co.*, 161 N. Y. 119; 160 N. Y. 96, affirming 40 App. Div. 46, affirming unreported decision of *Smith, J. S. C.; *Matter of Lyman v. Salatino*, 44 App. Div. 507, affirming 27 Misc. 327; *Matter of Halbran v. Canavan*, 30 Misc. 515; *Matter of Halbran v. Donnellon*, 30 Misc. 517; *Matter of Lyman v. Sunderland*, 48 App. Div. 638 (no opinion); *Matter of Campbell v. Robinett*, 46 App. Div. 634, affirmed 162 N. Y. 612; *Matter of Lyman v. Erie County Athletic Club*, 46 App. Div. 387, affirmed 163 N. Y. 552; *Matter of Scott v. Oppenheimer*, 50 App. Div. 622, affirming (without opinion) unreported decision of *Kruse, J. S. C.; *Matter of Coman v. Downer*, 50 App. Div. 622 (no opinion); *Matter of Peck v. Cargill*, — N. Y. —, reversing, 57 App. Div. 635 (no opinion); *Matter of Lyman v. Texer*, 59 App. Div. 217, affirming 32 Misc. 210.

Justice Hardin writing the opinion of the Appellate Division upon which the Court of Appeals affirmed *Matter of Lyman v. Erie County Athletic Club*, 46 App. Div. 387, affirmed 163 N. Y. 552, says: "Power to revoke certificates granted under the Liquor Tax Law is conferred upon Special Terms of the Supreme Court or a justice of that court

be summary and was designed to furnish a ready and quick remedy for failure to comply with the provisions of the law."

The apparent conflict between decisions of the Court of Appeals is explained in a note under § 25 upon the subject of property rights in liquor tax certificates and in *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210.

"The right to a cancellation, where the evidence warrants it, existed at the date of the institution of the proceeding and cannot be impaired by the subsequent expiration of the license." *Matter of Schuyler v. Ryan*, 32 Misc. 221; also *Matter of Lyman v. Monahan*, 28 Misc. 408, affirmed 48 App. Div. 275; *Matter of Hanson v. Howard*, 66 N. Y. Supp. 1133; *Matter of Van Vleck v. Coonan*, unreported decisions of *Bischoff, J. S. C.

The consequences which follow the commencement of a revocation proceeding are: the certificate holder is deprived of the right to obtain any rebate upon the certificate or certificates sought to be revoked, but the provisions of § 25 and the old provisions of this section have been so modified by the concluding paragraph of this section which was added by L. 1901, chap. 640, that an application can be made for such a rebate, payment of the same being dependent upon the determination of the proceeding in favor of the applicant; he is also deprived of the right to apply for any transfer thereof to any other person or place; and if a justice, judge or court so directs, he may be deprived of the right to traffic in liquors under such certificate or certificates or at the place or places for which the same were issued during the pendency of the proceeding.

The consequences which necessarily follow the successful prosecution of a cancellation proceeding are: the immediate surrender of any outstanding revoked certificate to the officer who issued it; the forfeiture of all rights and privileges previously evidenced by it; the payment of such costs as may have been awarded to the petitioner; and the operation of § 23, sub. 4, which prohibits the holder of the certificate thus revoked from trafficking in liquor for the period of one year.

The consequences which follow the unsuccessful prosecution of such a proceeding are: the petitioner becomes liable for such costs as may have been awarded against him; the successful certificate holder becomes entitled to a pro rata rebate for the actual time that he has in liquors has been suspended under any certificate pursuant to an injunction order granted in the proceeding; or a rebate under § 25 upon any certificate lawfully surrendered prior to the expiration of the

Basis for revocation proceedings.—Most of the proceedings instituted under this section have involved only well established questions, so that comparatively few opinions have been written and not many appeals have been taken. Proceedings in which opinions have been written or which have been decided on appeal may be classified according to the reasons assigned in their respective petitions why the certificates attacked were not lawfully obtained or held as follows:

Because of false statements as to persons interested or to become interested in the business to be conducted under the certificate applied for. *Matter of Fall v. Meehan*, 26 Misc. 611, affirmed (without opinion), 39 App. Div. 671; *Matter of Steiner v. McGoldrick*, unreported decision of *Bookstaver, J. S. C.; *Matter of Sanders v. Mahoney*, unreported decision of *Gildersleeve, J. S. C.

Because of false statements as to certificate holder's citizenship. *Matter of Moser v. Scheib*, 16 App. Div. 379.

Because of false statements and failure to comply with § 17, sub. 8, by securing the consent of the owners of two-thirds of the dwellings within prescribed limits. *Matter of Russell v. Noonan*, unreported decision of *Stover, J. S. C.; *Matter of Johnson v. Fogarty*, unreported decision of *Werner, J. S. C.; *Matter of Nobles v. Young*, 24 App. Div. 632 (no opinion); *Matter of Hyde v. McAllister*, unreported decision of *Woodward, J. S. C.; *Matter of Aldous v. Goodwin*, unreported decision of *Russell, J. S. C.; *Matter of Keene v. Toole*, unreported decision of *McLennon, J. S. C.; *Matter of Smith v. Merrill*, unreported decision of *Dickey, J. S. C.; *Matter of Harder v. McNamee*, unreported decision of *Edwards, J. S. C.; *Matter of Wicker v. Underhill*, 17 Misc. 19; *Matter of Ritchie v. Samuely*, 18 Misc. 341; *Matter of Johnson v. Mayle*, 18 Misc. 498; *Matter of McVickar v. Riley*, 21 Misc. 383; *Matter of Ruland v. Considine*, 21 Misc. 504; *Matter of Lyman v. Gillett*, 23 Misc. 710; *Matter of Livingston v. Shady*, 24 App. Div. 51, affirming unreported decision of *Russell, J. S. C.; *Matter of Lyman v. Garrison*, 24 Misc. 552; *Matter of Bridge v. Mohrmann*, 25 Misc. 213, affirmed 36 App. Div. 533; *Matter of Lyman v. Baldwin*, 26 Misc. 568; *Matter of Klein v. Horey*, 37 App. Div. 633 (no opinion); *Matter of Sherry v. Van Ausdale*, 25 Misc. 361; *Matter of Kessler v. Cashin*, 28 Misc. 336, affirmed (without opinion), 44 App. Div. 635, reversed 163 N. Y. 205; *Nieland v. McGrath*, 29 Misc. 682; *Matter of Klevesahl v. Perry*, 30 Misc. 361; *Matter of Wood v. Victory*, 40 App. Div. 619, affirming (without opinion) unreported decision of *Garretson, J. S. C.; *Matter of Leet v. King*, 43 App. Div. 622 (no opinion); *Matter of Antisdale v. Rifenburg*, 43 App. Div. 623 (no opinion); *Matter of Purdu v. Driscoll*, 40 App. Div. 133; *Matter of Holmes*

Johannsen, 31 Misc. 44; *Matter of Auerbach v. Johannsen*, 31 Misc. 46; *Matter of Flanagan v. Harris*, 49 App. Div. 99, affirming unreported decision of *Garretson, J. S. C.; *Matter of Tonatio v. Deperino*, 49 App. Div. 84; *Matter of Feist v. Locke*, unreported decisions of *Bischoff, J. S. C.; *Matter of Harper v. Keller*, 30 Misc. 663; *Matter of Herse v. Savage*, unreported decision of *Lambert, J. S. C.; *Matter of Van Vleck v. Coonan*, unreported decisions of *Bischoff, J. S. C.; *Matter of Adviance v. Ramage*, 59 App. Div. 440, affirming unreported decision of *Underwood, Cayuga Co. J.; *Matter of Haight v. Parsell*, 33 Misc. 544, affirmed (without opinion) — App. Div. —; *Matter of Saunders v. Garnsey*, unreported decision of *Nash, J. S. C. affirmed (without opinion) — App. Div. —; *Matter of Hanson v. Howard*, 66 N. Y. Supp. 1133; *Matter of Hawkins v. Thiel Bros.*, 165 N. Y. 188, reversing 54 App. Div. 617 (no opinion); *Matter of Loper v. Slattery*, 165 N. Y. 618, affirming 53 App. Div. 576; *Matter of Lord v. Coughlin*, 32 Misc. 223; *Matter of Lyman v. Murphy*, 33 Misc. 349; *Matter of Miller v. Menaker*, unreported decision of *Leventritt, J. S. C.; *Matter of Moulton v. Acconcia*, 59 App. Div. 25; *Matter of Pierson v. Reigel*, 32 Misc. 298; *Matter of Saunderson v. Crane*, 34 Misc. 375; *Matter of Veeder v. Miller*, 31 Misc. 569; *Matter of Washburn v. Della Morte*, 32 Misc. 303; *Matter of Lyman v. Clancy*, 34 Misc. 296; *Matter of Lyman v. Campbell*, unreported decision of *Fitzgerald, J. S. C.; *Matter of Plass v. Muller*, unreported decision of *Smith, J. S. C.

Because of false statements and failure to comply with § 17, sub. 6, by securing the consent of the owner of the place where traffic in liquors was conducted, *Matter of Cowles v. Bergin*, 34 Misc. 447.

Because of false statements and because the certificate holder was not entitled to receive or hold a certificate to traffic in liquors thereunder within the prescribed distance of a state hospital contrary to the provisions of § 24, sub. 1. *Matter of Salisbury v. Action*, 19 Misc. 340; *Matter of Salisbury v. Lyons*, 19 Misc. 340.

Because of false statements and because the applicant was not entitled to receive or hold a certificate and traffic in liquors thereunder within 200 feet of a church or school house contrary to the provisions of § 24, sub. 2. *Matter of Zinzow v. Schmidt*, 18 Misc. 653; *Matter of Place v. Matty*, 27 App. Div. 561, affirmed (without opinion), 156 N. Y. 691; *Matter of Lyman v. Korndorfer*, 29 App. Div. 390; *Matter of Lyman v. Wichman*, unreported decision of *Stover, J. S. C.; *Matter of Holden v. McCusker*, 23 Misc. 446; *Matter of McCusker v. McCusker*, 47 App. Div. 111; affirming unreported decision of *Chase, J. S. C.; *Matter of Lyman v. Fuhrmann*, 34 App. Div. 389, affirming unreported decision of *McLean, J. S. C.; *Matter of Lewis v. Pilchen*, 26 Misc. 532; *Matter of*

opinion); *Matter of Lyman v. Reynolds Bros.*, unreported decision of *Fitzgerald, J. S. C.; *Matter of Moulton v. Acconcia*, 59 App. Div. 25; *Matter of Weinberger v. Goldberg*, unreported decision of *Maddox, J. S. C.; *Matter of Wilson v. Geisman*, unreported decision of *Gaynor, J. S. C.

Because of false statements and because the certificate holder was not entitled to receive or hold a certificate and traffic in liquors thereunder contrary to the local option provisions of § 16. *Matter of Wilbur v. Welling*, unreported decision of *Stover, J. S. C.; *Matter of Lyman v. Wells*, 28 Misc. 278; *Matter of Clement v. Wilcox*, 29 Misc. 29; *Matter of Barnard v. Rivers*, 48 App. Div. 423.

Because of false statements and because the certificate holder was not entitled to receive a liquor tax certificate authorizing the traffic in liquors as the keeper of a hotel. *Matter of Place v. Matty*, 27 App. Div. 561, affirmed (without opinion), 156 N. Y. 691; *Matter of Purdy v. Driscoll*, 40 App. Div. 133; *Matter of Antisdale v. Risenburgh*, 43 App. Div. 623, (no opinion); *Matter of Barnard v. Rivers*, 48 App. Div. 423; *Matter of Saunders v. Garnsey*, unreported decision of *Nash, J. S. C., affirmed (without opinion) — App. Div. —; *Matter of Lyman v. McCarthy*, unreported decision of *Kenefick, J. S. C.; *Matter of Lyman v. Speidel*, 51 App. Div. 52, reversed 163 N. Y. 536; *Matter of Chase v. Perewé*, 164 N. Y. 586, affirming (without opinion) 50 App. Div. 622 (no opinion).

Because of the unlawful sale of liquors on Sunday and between the hours of one and five a. m. on other days in violation of clauses "a" and "b" of § 31. *Matter of Lyman v. Young Men's Cosmopolitan Club*, 28 App. Div. 127, reversing unreported decision of *Stover, J. S. C.; *Matter of Lyman v. Young Men's Cosmopolitan Club*, unreported decision of *Beekman, J. S. C.; *Matter of Lyman v. Gramercy Club*, 28 App. Div. 209, affirming unreported decision of *Russell, J. S. C.; *Matter of Lyman v. Plymouth Social Club*, unreported decision of *Russell, J. S. C.; *Matter of Lyman v. Shenandoah Social Club*, unreported decision of *Stover, J. S. C.; *Matter of Lyman v. True Friends Social and Literary Circle*, unreported decision of *Stover, J. S. C.; *Matter of Lyman v. Belden Club*, 33 App. Div. 640 (no opinion); *Matter of Lyman v. Monahan*, 28 Misc. 408, affirmed 48 App. Div. 275; *Matter of Kinzel v. Malone*, 28 Misc. 622; *Matter of Lyman v. Veeder*, 29

Matter of Lyman v. Elm Social Club, 53 App. Div. 649 (no opinion); *Matter of Lyman v. Murphy*, 33 Misc. 349; *Matter of Lyman v. Schermann*, 32 Misc. 621; *Matter of Schuyler v. Ryan*, 32 Misc. 221; *Matter of Peck v. Cargill*, — N. Y. —, reversing, 57 App. Div. 635 (no opinion); *Matter of Peck v. Buckley*, unreported decision of *Sutherland, Monroe Co. J.; *Matter of Peck v. King*, unreported decision of *Sutherland, Monroe Co. J.; *Matter of Lyman v. Schrake*, unreported decision of *Fitzgerald, J. S. C.; *Matter of Plass v. Foley*, unreported decision of *Gaynor, J. S. C.; *Matter of Lyman v. Clancy*, 34 Misc. 296; *Matter of Schuyler v. Waldron*, unreported decision of *Truax, J. S. C.; *Matter of Lyman v. Sullivan*, unreported decision of *Blanchard, J. S. C.; *Matter of Plass v. Daly*, unreported decision of *O'Gorman, J. S. C.

Because of unlawful traffic in liquors in violation of clause "h" of § 31 by maintaining screens, curtains or booths. *Matter of Bradley v. Hall*, 22 Misc. 301; *Matter of Remington v. Welland*, 41 App. Div. 625 (no opinion); *Matter of Lyman v. Sunderland*, 48 App. Div. 638 (no opinion); *Matter of Henry v. Moran*, 56 App. Div. 286, affirming unreported decision of *Bischoff, J. S. C.; *Matter of Henry v. Selby*, unreported decision of *Truax, J. S. C.

Because of the unlawful traffic in liquor within thirty days after the surrender of a liquor tax certificate for cancellation and rebate under § 25. *Matter of Lyman v. Fagan*, 26 Misc. 300; *Matter of Mitchell v. James*, 41 App. Div. 271; *Matter of Lyman v. Maloney*, 28 Misc. 385, affirmed 53 App. Div. 330; *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210.

Because of the unlawful traffic in liquor to be drunk on premises for which there has been issued only a certificate authorizing the traffic in liquor not to be drunk on the premises where sold. *Matter of Lyman v. Dieffenbacher*, 25 Misc. 638; *Matter of Lyman v. Salatino*, 27 Misc. 327, affirmed 44 App. Div. 507; *Matter of Lyman v. Ryan*, 161 N. Y. 641; 48 App. Div. 639 (no opinion).

Because of unlawful traffic in liquors at a place other than that for which a liquor tax certificate is issued. *Matter of Lyman v. Malcolm Brewing Co.*, 161 N. Y. 119; 160 N. Y. 96, affirming 40 App. Div. 46, affirming unreported decision of *Smith, J. S. C.; *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210.

Because the holder of a certificate or a person in his employ had been convicted of a felony. *Matter of Johnson v. Fogarty*, unreported decision of *Werner, J. S. C.; *Matter of Bradley v. Hall*, 22 Misc. 301.

By whom revocation proceedings may be instituted.—The proceeding authorized by this section was intended to be primarily a citizen's remedy to protect individual property rights or personal interests from

23 Misc. 710; *Matter of Halbran v. Canavan*, 30 Misc. 515; *Matter of Halbran v. Donnellon*, 30 Misc. 517; *Matter of Wood v. Victory*, unreported decision of *Garretson, J. S. C., affirmed (without opinion) 40 App. Div. 619; *Matter of Fall v. Meehan*, 26 Misc. 611, affirmed (without opinion) 39 App. Div. 671; *Matter of Holden v. McCusker*, 23 Misc. 446; *Matter of McCusker v. McCusker*, unreported decision of *Chase, J. S. C., affirmed 47 App. Div. 111, who could furnish the necessary proof. *Matter of Peck v. Cargill*, — N. Y. —, reversing 57 App. Div. 635 (no opinion).

The statute was amended so as to make this summary remedy available to the State Commissioner and Deputy State Commissioner of Excise. *Matter of Lyman v. Elm Social Club*, 53 App. Div. 649. But it was not incumbent upon a county treasurer, special deputy commissioner of excise or any other officer to petition for the revocation of a certificate unlawfully procured from him. *Matter of Seymour v. Van Evera*, 47 App. Div. 320, although such an officer might do so as a citizen, *Matter of Sherry v. Van Ausdale*, 25 Misc. 361.

By a recent amendment, L. 1901, chap. 640, citizens are now required to obtain the written consent of the State Commissioner of Excise before the commencement of any cancellation proceeding under this section.

The qualification required of the petitioner in injunction proceedings under § 29 that he be a taxpayer as well as a citizen is not required of the moving party under this section, *People ex rel. Smaw v. McGowan*, 44 App. Div. 30, to the contrary, as held in *Matter of Halbran v. Canavan*, 30 Misc. 515, and *Matter of Halbran v. Donnellon*, 30 Misc. 517.

It has heretofore been held to be immaterial that a petitioner in proceedings to revoke a certificate obtained without the consents required by § 17, sub. 8, was not the owner of a dwelling within the prescribed distance of a place where the traffic in liquor was carried on or even in the same residential locality and was without pecuniary interest. *Matter of Wood v. Victory*, unreported decision of *Garretson, J. S. C., affirmed (without opinion), 40 App. Div. 619; *Matter of Kessler v. Cashin*, 28 Misc. 336, affirmed (without opinion), 44 App. Div. 635, reversed 163 N. Y. 205. Neither were the motives by which a petitioner was actuated in commencing these proceedings material or pertinent because "it is the

of the certificate to show cause why it should not be revoked and cancelled. The phrase "holder of a certificate" is held to mean "the person authorized to sell liquors under it and cannot fairly be held to mean a corporation who may chance to have an assignment of it as collateral security for a loan." *Matter of Lyman v. Fagan*, 28 Misc. 300. Such assignee was therefore held not to be a necessary party in the proceeding to revoke a certificate surrendered for cancellation and rebate under § 25; *Matter of Lyman v. Fagan*, 28 Misc. 300; *Matter of Mitchell v. James*, 41 App. Div. 271; *Matter of Lyman v. Jehle*, unreported decision of *Bischoff, J. S. C.; although when made a party and, as such, appears in the proceeding, it comes under the jurisdiction of the court; *Matter of Lyman v. Maloney*, 28 Misc. 385, affirmed 53 App. Div. 330; and may become liable for costs. *Matter of Bradley v. Hall*, 22 Misc. 301.

"The policy of the law contemplates that the certificate is a privilege to the person named to traffic at the place named therein; not to that person to traffic at any place or to any other person to traffic at that place." *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210.

"When a liquor tax certificate has been issued or transferred to a person upon his application and filing of a bond, he is the principal whom the law will look to during the conduct of the business and will hold responsible for compliance with the statutory provisions." Whether he is carrying on business for his own account or for another, is of no importance upon the question of liability. *Lyman v. Kurtz et al.*, 166 N. Y. 274, affirming 48 App. Div. 633 (no opinion).

When prior to the commencement of proceedings under this section, a certificate has been transferred pursuant to § 27, the transferor to whom it was issued is no longer the holder of the certificate and proceedings instituted against him because of false statements made in his application for the certificate may not be maintained either against him alone or by bringing in the transferee as a party to the proceeding. The transferee's rights and liabilities are dependent solely upon his compliance with the conditions of § 27 and the requirements of § 17 and § 18 as upon an original application. *Nieland v. McGrath*, 29 Misc. 682. But see *People ex rel. Lutton v. Lyman*, 33 Misc. 243; also, *Matter of Plass v. Shelly*, unreported decision of *Madrox, J. S. C.

A proceeding instituted by one citizen is not a bar to the commencement of a subsequent proceeding by another citizen against the same certificate holder upon the same grounds, especially where the first proceeding is discontinued on account of the petitioner's death or decided upon stipulated facts which favor the defendant. *Matter of*

The criminal prosecution of a certificate holder for a violation of the Liquor Tax Law which results in his discharge is not a bar to a civil proceeding under this section for the same offense. *Matter of Schuyler v. Ryan*, 32 Misc. 221.

A bond action under § 18 is also an entirely distinct remedy so that a revocation proceeding based upon the same violations constituting the basis of such action should not be stayed during its pendency for the purpose of giving the offender a jury trial. *Matter of Lyman v. Scharmann*, 32 Misc. 621.

Costs in revocation proceedings.—This section provides that costs may be awarded in these proceedings in favor of or against the petitioner or the certificate holder "in such sums as in the discretion of the justice or court before which the petition is heard, may seem proper." It appears from the decisions that where no issues of fact were raised and the proceedings have been disposed of upon the return of the order to show cause, it has been customary to award a reasonable specified amount of costs to the successful party. If issues of fact are raised by the defendant and a referee has been appointed to take the proof of the parties for the convenience of the court, it has been the usual practice either to award to the successful party a specified sum as costs in addition to taxable disbursements or to award costs and disbursements pursuant to § 3240 of the Code of Civil Procedure. As explained in *Matter of Feist v. Locke*, unreported decision of *Bischoff, J. S. C., where, after an order had been granted revoking and cancelling a certificate "with costs," an application for an extra allowance was refused, "the term 'costs' has a definite meaning, and can only relate to the items fixed by statute as allowable by way of costs. Under the Liquor Tax Law (§ 28, sub. 2) 'costs' may be awarded in a proceeding of this character 'in such sums as in the discretion of the justice * * * may seem proper,' but the measure of costs thus to be awarded must be limited in a special proceeding as in an action (Code § 3240), to the items authorized by § 3251. 'Costs' include disbursements (Code, § 3256), but nothing further, in the absence of an express provision for the award of an allowance in addition to costs."

An award of such costs by the Appellate Division, before whom a proceeding has come upon an appeal from an order and is heard upon copies of all papers used in the court below and specified in the order, does not include any sum for making and serving a case. *Matter of Loper v. Slattery*, 32 Misc. 534.

While good faith on the part of a certificate holder who has violated the Liquor Tax Law cannot prevent cancellation of his honor

The discretion in the exercise of which costs may be awarded under this section is a judicial discretion and when improperly exercised may be reviewed on appeal. To compel a county treasurer as a party defendant in a citizen's proceeding under this section prior to the recent amendment, L. 1901, chap. 640, to pay costs and disbursements out of excise moneys was held to be improper. *Matter of Seymour v. Van Evera*, 47 App. Div. 320.

Although the recovery of costs and disbursements is discretionary with the court, yet the right thereto is substantial enough to entitle a petitioner to have his proceedings finally determined even if the certificate sought to be revoked has expired by its own limitations. *Matter of Lyman v. Monahan*, 28 Misc. 408, affirmed 48 App. Div. 275.

Practice. Evidence.—Without any attempt at a complete statement of the method of procedure under this section, reference is here made to some of its provisions and to certain questions of practice which have been judicially determined in connection therewith.

The sufficiency of the petition is the first matter of importance.

The petitioner's citizenship ought to be alleged. But see *Matter of Chase v. Perew*, 164 N. Y. 586, affirming (without opinion) 50 App. Div. 622 (no opinion); also *Matter of Peck v. Buckley*, unreported decision of *Sutherland, Monroe Co. J. In the case last mentioned a petitioner was allowed to amend his petition to conform to the proofs actually taken by the referee as to his citizenship and reported to the County Judge who held that the defendant's objection to the sufficiency of the petition in that respect was not seasonable.

The application for and issuance of the certificate should also be set forth showing particularly the date upon which it was issued, its number, the name of the corporation, association, copartnership or person to whom and the exact place for which it was issued.

The reasons why the certificate should be revoked and cancelled should then be specifically alleged. In support of these allegations, there should be stated the facts which, if true, entitle the petitioner to the relief sought. The court is precluded from considering any other grounds for relief. *Matter of Johnson v. Fogarty*, unreported decision of *Werner, J. S. C.; *Matter of Purdy v. Driscoll*, 40 App. Div. 133; *Matter of Halbran v. Canavan*, 30 Misc. 515; *Matter of Lyman v. Speidel*, 163 N. Y. 536, reversing 51 App. Div. 52; *Matter of Moulton v. Acconcia*, 59 App. Div. 25.

In *Matter of Peck v. Cargill*, — N. Y. —, reversing, 57 App. Div. 635 (no opinion), it was held that a petition based solely on information and belief was insufficient, but notice recent amendment of this sec-

liquors were sold, if any, and the names of the persons by whom and to whom liquors were sold, if known to the petitioner, should be sufficiently set forth as to advise the certificate holder of the offenses complained of without unnecessarily disclosing the petitioner's evidence.

In alleging violations of clauses "a," "b," "c" and "d" of § 31, it is unnecessary to negative the exceptions to the general provisions thereof in favor of certain hotel keepers, pharmacists and social clubs. *Matter of Lyman v. Young Men's Cosmopolitan Club*, 28 App. Div. 127, reversing unreported decision of *Stover, J. S. C.; *Matter of Lyman v. True Friends Social and Literary Circle*, unreported decision of *Stover, J. S. C.; *Matter of Lyman v. Shenandoah Social Club*, unreported decision of *Stover, J. S. C.; *Matter of Lyman v. Monahan*, 28 Misc. 408, affirmed 48 App. Div. 275. See also *People v. Brede*, unreported decision of *Sutherland, Monroe Co. J.; *People v. Crotty*, 22 App. Div. 77; *People v. Dippold*, 30 App. Div. 62; *Lyman v. Perlmutter et al.*, unreported referee's decision, affirmed 49 App. Div. 630, affirmed 166 N. Y. 410.

If the applicant has untruthfully answered a material question in his application statement, which, if correctly answered would have required the certificate issuing officer to refuse the certificate, the question and the answer, if any, should be alleged. *Matter of Halbran v. Canavan*, 30 Misc. 515. The materiality and falsity of the resulting statement should then be alleged and facts showing in what respects such statement is both material and false should be sufficiently set forth as to advise the certificate holder of the grounds for the proceeding. If non-compliance with the provisions of § 17, sub. 8, relating to the procurement of dwelling owners consent is the basis of a proceeding an additional affirmative allegation to that effect should be made in the petition. *People ex rel. Anderson v. Hoag*, 11 App. Div. 74, affirming unreported decision of *Keogh, J. S. C., *Matter of Lyman v. Gillett*, 23 Misc. 710 and *Matter of Johnson v. Mayle*, 18 Misc. 498, are no longer authorities upon the materiality of an applicant's statements as to the number of dwellings within the prescribed limit of his premises on account of the amendment to sub. 5 of § 17 by L. 1900, chap. 367.

If for any reason a person without making any false statement of a material fact, should receive a certificate to which he was not entitled, the facts should be specifically alleged. *Matter of Lyman*

dorsed upon the petition before any application is made for the cancellation of the certificate.

Application for the order to show cause by which the proceeding is commenced may be and often is made to a Special Term of the Supreme Court, but outside of New York city the order is usually granted by a justice of said court, as such, or by a county judge. It should be returnable not more than ten days thereafter. *Matter of Moser v. Scheib*, 16 App. Div. 379; *Matter of Halbran v. Lenz*, unreported decision of *McAdam, J. S. C.

Such order should be served upon the holder of the certificate, the officer who issued it or his successor and the State Commissioner of Excise, not less than five days before its return day, either personally or by such substituted service as the court or justice may direct. When, however, due personal service upon the certificate holder has been impossible and upon the return day other parties defendant in the proceeding have appeared and the court has made further provision for such service and adjourned the proceeding to a subsequent date, it should not be said that the order to show cause was not returnable within ten days from the granting thereof. *Matter of Lyman v. Maloney*, 28 Misc. 385, affirmed 53 App. Div. 330.

Upon the day specified in the order to show cause, the justice, judge or court before whom the same is returnable, shall grant an order revoking and cancelling the liquor tax certificate, which is the subject of the proceeding, unless its holder shall present and file a verified answer to the petition, which denies each and every violation of the Liquor Tax Law alleged in the petition and raises an issue as to any of the facts material to the granting of such an order. But see *Matter of Peck v. Cargill*, — N. Y.—, reversing 57 App. Div. 635 (no opinion) as to necessity of answer being verified. If affidavits in support of the petition have been served with it, the certificate holder should file with his verified answer, affidavits in proof of his allegations therein controverting all of the material facts alleged in the petition and the affidavits filed therewith, otherwise the court may deem it necessary to take further proof or appoint a referee for that purpose. *Matter of Bridge v. Mohrmann*, 25 Misc. 213, affirmed 36 App. Div. 533; *Matter of Auerbach v. Johannsen*, 31 Misc. 44.

When all of the material allegations and facts set forth in the petition are denied, the court may take testimony in relation thereto or may appoint a referee for that purpose. *Matter of Lyman v. Erie County Athletic Club*, 46 App. Div. 387, affirmed 163 N. Y. 552; *Matter*

to certify to the court a copy of the testimony taken by him. In *Matter of Feist v. Locke*, unreported decision of *Bischoff, J. S. C. findings of a referee which were held to be unnecessary were also held to be supported by the evidence and therefore not prejudicial to a certificate holder who objected to the form of the referee's report. The statute now expressly provides that a referee shall report the evidence without opinion. For this reason when the credibility of witnesses is involved and their examination in the presence of the deciding tribunal is desirable, the proceeding should be brought before a justice or judge who can take the testimony instead of appointing a referee as necessity usually requires. *Matter of Lyman v. Veeder*, 29 Misc. 524. As far as possible hearings before a referee should be held from day to day, *Matter of Halbran v. Canavan*, 30 Misc. 515, in order to make effectual these provisions of the statute, which were "designed to furnish a ready and quick remedy for failure to comply with the provisions of the law." *Matter of Lyman v. Erie County Athletic Club*, 46 App. Div. 387, affirmed 163 N. Y. 552.

The evidence having been taken by a referee, a final motion for the relief sought should then be made before the court or justice specified in the order of reference upon eight days notice or such other notice as may also be provided for in said order. *Matter of Henry v. Moran*, 56 App. Div. 268, affirming unreported decision of *Bischoff, J. S. C.; *Matter of Lyman v. Murphy*, 33 Misc. 349; *Matter of Lyman v. Clancy*, 34 Misc. 296.

If by a preponderance of evidence, for this is a civil proceeding and the rules of civil procedure apply, *Matter of Kinzel v. Malone*, 28 Misc. 622, *Matter of Lyman v. Veeder*, 20 Misc. 524, *Matter of Lyman v. True Friends Social and Literary Circle*, unreported decision of *Stover, J. S. C., *Matter of Fall v. Meehan*, 26 Misc. 611 affirmed (without opinion) 39 App. Div. 671, *Matter of Henry v. Moran*, 56 App. Div. 268, affirming unreported decision of *Bischoff, J. S. C., *Matter of Lyman v. Murphy*, 33 Misc. 349, *Matter of Lyman v. Clancy*, 34 Misc. 296, *Matter of Henry v. Selby*, unreported decision of *Truax, J. S. C., the petitioner establishes one or more of the grounds specified in his petition and set forth in the statute as sufficient for the cancellation of the certificate, it will be the duty of the court to comply with the statute and grant the relief sought without regard to extraneous cir-

(without opinion) 39 App. Div. 671, *Matter of McCusker v. McCusker*, unreported decision of *Chase, J. S. C., affirmed 47 App. Div. 111; or whether a material false statement was not made intentionally and with the view of deceiving the certificate issuing officer, the faith of the applicant being immaterial if the statement be material and false. *Matter of Fall v. Meehan*, 26 Misc. 611, affirmed (without opinion) 39 App. Div. 671; *Matter of Harper v. Keller*, 30 Misc. 663; *Matter of Lyman v. Murphy*, 33 Misc. 349; *Matter of Miller v. Menaker*, unreported decision of *Leventritt, J. S. C.

Relative to the powers of a County Judge in the conduct of proceedings under this section, it has been held that "where the jurisdictional facts exist, the County Judge must be deemed to be invested with such incidental power as is inherent in other judicial tribunals in the trial of such cases to insure the accomplishment of the just objects sought to be attained by the conferring of such judicial authority." *Matter of Peck v. Buckley*, unreported decision of *Sutherland, Monroe Co. J.

To establish such violations of the law as would make a certificate holder liable to the forfeiture of his certificate, it is not always necessary to prove that they were committed by him personally. Even before the amendment of this section by L. 1900, chap. 367, it was held that the wrongful acts of other persons might subject him to the civil penalties of this section under circumstances which would not affect his liability criminally. In *Matter of Lyman v. Veeder*, 29 Misc. 524, the court says that "The law casts upon the holder of the certificate something more than the mere giving of instructions to obey the law. He is required to be active, diligent and watchful to see that his orders are obeyed." See also *Matter of Kinzel v. Malone*, 28 Misc. 622; *Matter of Mitchell v. James*, 41 App. Div. 271; *Matter of Lyman v. Sunderland*, 48 App. Div. 638 (no opinion); *Matter of Coman v. Downer*, 50 App. Div. 622 (no opinion); *Matter of Scott v. Oppenheimer*, unreported decision of *Kruse, J. S. C., affirmed (without opinion) 50 App. Div. 622; *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210; *Matter of Peck v. Buckley*, unreported decision of *Sutherland, Monroe Co. J.; *Matter of Peck v. King*, unreported decision of *Sutherland, Monroe Co. J.; *Matter of Lyman v. Schrake*, unreported decision of *Fitzgerald, J. S. C.; *Matter of Lyman v. Sullivan*, unreported decision of *Blanchard, J. S. C.; *Matter of Schuyler v. Waldron*, unreported decision of *Truax, J. S. C.

The burden of proof rests upon the petitioner, but as it was unnecessary to negative the exceptions to the general provisions of

exceptions in question. That is a matter of defense. A certificate holder claiming the benefit of such exceptions must show his right to commit the acts complained of. *Matter of Lyman v. Young Men's Cosmopolitan Club*, 28 App. Div. 127, reversing unreported decision of *Stover, J. S. C.; *Matter of Lyman v. True Friends Social and Literary Circle*, unreported decision of *Stover, J. S. C.; *Matter of Lyman v. Shenandoah Social Club*, unreported decision of *Stover, J. S. C.; *Matter of Lyman v. Monahan*, 28 Misc. 408, affirmed 48 App. Div. 275. See also *People v. Brede*, unreported decision of *Sutherland, Monroe Co. J.; *People v. Crotty*, 22 App. Div. 77; *People v. Dippold*, 30 App. Div. 62; *Lyman v. Perlmutter et al.*, unreported *referee's decision, affirmed 49 App. Div. 630, affirmed 166 N. Y. 410.

To disprove an alleged custom of a defendant with regard to the observance of clauses "g" and "h" of § 31, see *Matter of Henry v. Moran*, 56 App. Div. 268, affirming unreported decision of *Bischoff, J. S. C., the petitioner may prove facts in relation thereto not alleged in the petition as well as violations of the same nature committed during the pendency of the proceeding. *Matter of Lyman v. Schrake*, unreported decision of *Fitzgerald, J. S. C.; *Matter of Lyman v. Sullivan*, unreported decision of *Blanchard, J. S. C.

Upon the service of an order revoking a liquor tax certificate, traffic thereunder should immediately cease and the certificate should be surrendered to the officer who issued it, all rights thereunder having been forfeited. Originally no appeal would lie from an order revoking a certificate or dismissing the proceeding, but the provisions restraining such an appeal have been repealed. L. 1897, chap. 312. An appeal does not stay the execution of an order or relieve the certificate holder from liability for contempt of court in refusing or neglecting to surrender his certificate. "The order is self-executing and upon its entry and due service the rights of the holder by virtue of the certificate shall cease. Therefore a stay operating only upon future proceedings cannot affect the legal status of the party as already fixed by law and with or without a stay his further acts under the certificate would be in violation of the penal provisions of the statute." *Matter of Auerbach v. Johannsen*, 31 Misc. 46. The effect of a stay if permissible would ordinarily be to permit the unlawful traffic in liquors to continue for a considerable period, perhaps until the certificate expired and proceedings under this section might be made farcical. *Matter of Kessler v. Cashin*, unreported decision of *Russell, J. S. C., in support of 28 Misc. 336, affirmed (without opinion) 44 App. Div. 635, reversed 163 N. Y. 205. But see *Matter of Lyman v. Korndorfer*, 60 N. Y. Supp. 76; also *Matter of Moulton v. Acconcia*, unreported decision of *Smith, J. S. C., where such a stay was granted conditionally, that appellant give security for costs and argue appeal at first term of court, and

*Opinion on file in Department of Excise.

*where the decision of the court below was reversed. *Matter of Moulton v. Acconcia*, 59 App. Div. 25.

Upon the reversal by an appellate court of an order dismissing proceedings under this section, it is proper to grant the application and revoke the certificate. *Matter of Place v. Matty*, 27 App. Div. 561, affirmed (without opinion) 156 N. Y. 691; *Matter of Lyman v. Young Men's Cosmopolitan Club*, 28 App. Div. 127, reversing unreported decision of **Stover*, J. S. C.; *Matter of Campbell v. Robinett*, 46 App. Div. 634, affirmed 162 N. Y. 612; *Matter of Tonatio v. Deperino*, 49 App. Div. 84.

§ 29. Injunction for unlawfully trafficking in liquors or without liquor tax certificate.—If any corporation, association, copartnership or person shall unlawfully traffic in liquor without obtaining a liquor tax certificate, as provided by this act, or shall traffic in liquors contrary to any provision of this act, the state commissioner of excise, the deputy commissioner, special deputy commissioners, special agents or, except in counties containing a city of the first class, the county treasurer of the county in which the principal office of such corporation, association or copartnership is located, or in which such person resides or traffics in liquor, or any taxpayer residing in the county, may present a verified petition to a justice of the supreme court or a special term of the supreme court of the judicial district in which such county is situated, for an order enjoining such corporation, association, copartnership or person from trafficking in liquor thereafter. Such petition shall state the facts upon which such allegations are based. Upon the presentation of the petition, the justice or court shall grant an order requiring such corporation, association, copartnership or person to appear before him, or before a special term of the supreme court of the judicial district, on the day specified therein, not more than ten days after the granting thereof, to show cause why such corporation, association, copartnership or person should not be permanently enjoined from trafficking in liquor, until a liquor tax certificate has been obtained, in pursuance of law, or why such corporation, association, copartnership or person should not be perma-

*Opinion on file in Department of Excise.

nently enjoined from trafficking in liquors contrary to the provisions of the liquor tax law. A copy of such petition and order shall be served upon the corporation, association, copartnership or person, in the manner directed by such order, not less than five days before the return day thereof. On the day specified in such order, the justice or court before whom the same is returnable shall hear the proofs of the parties, and may, if deemed necessary or proper, take testimony in relation to the allegations of the petition, or appoint a referee to take proofs in relation thereto, and report the evidence to such justice or court. If the justice or court is satisfied that such corporation, association, copartnership or person is unlawfully trafficking in liquor without having obtained a liquor tax certificate, as provided by this act, or contrary to the provisions of this act, an order shall be granted enjoining such corporation, association, copartnership or person from thereafter trafficking in liquor, contrary to the provisions of the liquor tax law, or without obtaining a liquor tax certificate. If, after the entry of such order in the county clerk's office of the county in which the principal place of business of the corporation, association or copartnership is located, or in which the person so enjoined resides or traffics, and the service of the copy thereof upon such corporation, association, copartnership or person, or such substituted service as the court may direct, such corporation, association, copartnership or person shall, in violation of such order, traffic in liquor, such traffic shall be deemed a contempt of court and punishable in the manner provided by the code of civil procedure. Costs upon the application for such injunction may be awarded in favor of and against the parties thereto in the discretion of the justice or court before which the petition is heard. If awarded against the people of the state of New York, such costs shall be payable by the county treasurer, special deputy or state commissioner, upon the certificate of such justice or court, out of any moneys which may be in his hands, or that may thereafter come into his hands, on account of the tax provided for by this act. No proceeding under this section shall be taken, however, for a violation of section twenty-one of

the liquor tax law, against any holder of a liquor tax certificate, who shall have made proper application for a new certificate, during the days of grace allowed under the provisions of said section twenty-one.

Thus amended, L. 1897, chap. 312.

Injunction proceedings.—The method of enforcing the provisions of § 11 relative to the payment of excise taxes and the provisions of § 16 prohibiting the trafficking in liquors contrary to the result of a vote upon the local option questions by means of a remedy herein provided for has not been extensively used. In *Matter of Michell v. Rother*, unreported decision of *Gaynor, J. S. C., an injunction was granted restraining the agent of a person holding a liquor tax certificate issued for a specified place in Queens county from filling orders or otherwise trafficking in liquor in Kings county, where the excise taxes are much larger, without a proper certificate being issued for a specified place in the latter locality. An application for injunction to restrain the traffic in liquors under a certificate issued prior to an increase of the tax rate occasioned by an enumeration was denied because the statute authorizing the same was not retroactive. *Hilliard v. Giese*, 155 N. Y. 702, affirming (without opinion) 25 App. Div. 222, reversing unreported decision of *Lawrence, J. S. C. But an injunction was granted restraining the traffic in liquor under a certificate issued upon payment of excise taxes assessed "in any other place" for a place within the limits of an unincorporated village or hamlet, which had been previously enumerated by the State Commissioner of Excise with the result of increasing the excise taxes for such place. *Matter of Lyman v. Bradsted*, 26 Misc. 629.

In a proceeding to restrain the traffic in liquors without a certificate particularly during certain prohibited hours, a petition which alleges that at a specified place on a specified day between certain hours, and on each and every day thereafter between such hours, a defendant by his agents and employees unlawfully sold liquor to divers persons male and female in violation of specified provisions of law, is sufficient and a bill of particulars is unnecessary. "The names of the defendant's employees must be better known to defendant than to the plaintiff. As to the names of those who are alleged to have bought liquor at the place in question, it seems to me that it would be requiring plaintiff to disclose his evidence were the court to direct him to give the names of such persons, assuming that he knows them. Furthermore, I think the date and hours are given with sufficient definiteness." *Warren v. Weir*, unreported decision of *Gildersleeve, J. S. C.

* Opinion on file in Department of Excise.

In *Matter of Clement v. Harley*, unreported decision of *Leventritt, J. S. C., an injunction was granted upon proof of the unlawful sale of liquors during prohibited hours.

In proceedings under this section to restrain the traffic in liquor by holders of liquor tax certificates issued under sub. 1 of § 11 in a town where only the keepers of hotels could conduct the traffic in liquor under such certificates, injunctions were denied, it having appeared that while notwithstanding much honest effort to the contrary the hotels in question did not fully comply with the structural requirements of the law when the proceedings were commenced, and that prior thereto slot machines had been maintained in the premises, yet, before the proceedings were determined, the slot machines had been removed and the hotels in question had been properly reconstructed and maintained. "An injunction is of course a preventive remedy. It relates to the future rather than to the past. * * * Whatever consequences might have followed had some other remedy been invoked than an injunction, it seems to me clear that an injunction is not within reach of the petitioner. * * * In other words, all occasion for complaint against the character of the defendant's hotel having now vanished, an injunction will not issue to prohibit the defendant from doing what he has ceased to do and what it is evident he does not intend to do. These views apply not only to the complaint as to the structural conditions of the rooms, but also as to the use of the gambling device known as the nickel-in-the-slot-machine. Whatever penalties might have been visited upon the defendant for permitting this machine to be operated during the few weeks it was in his hotel, he having voluntarily removed it and discontinued its use before the commencement of this proceeding, an injunction will not issue to prohibit him from continuing its use." *Matter of Locklin v. Woollett*, unreported *referee's decision, affirmed (without opinion) 47 App. Div. 634.

See also *Matter of Locklin v. Lee*, unreported *referee's decision, affirmed (without opinion), 47 App. Div. 634.

Injunction, being a preventive remedy, will not be granted merely upon proof of isolated violations committed long prior to the commencement of proceedings under this section. *Matter of Hunter v. Caffrey*, 34 Misc. 389, affirmed (without opinion), — App. Div. —.

In *Matter of Locklin v. Woollett*, unreported *referee's decision, affirmed (without opinion), 47 App. Div. 634, it is said that the petitioner had a remedy under § 28 to revoke and cancel the defendant's liquor tax certificate, which could have been invoked instead of instituting injunction proceedings. The two proceedings are entirely different, *Matter of Seymour v. Van Erera*, 47 App. Div. 320, and are not exclusive of each other so that they may be contemporaneously maintained. *Matter of Harper v. Keller*, unreported decision of *Book-

*Opinion on file in Department of Excise.

staver, J. S. C. See also *Matter of Harper v. Keller*, unreported decision of *Fitzgerald, J. S. C., and *Matter of Harper v. Keller*, 30 Misc. 663.

A petitioner under this section must be a taxpayer as declared in *People ex rel. Smaw v. McGowan*, 44 App. Div. 30, although that was actually a proceeding under § 28 to revoke a liquor tax certificate.

§ 30. Persons to whom liquor shall not be sold or given away.—No corporation, association, copartnership or person whether taxed under this act or not, shall sell, deliver or give away or cause or permit or procure to be sold, delivered or given away any liquors to:

1. Any minor under the age of eighteen years; nor to such minor for any other person;

2. To any intoxicated person;

3. To any habitual drunkard;

4. To any Indian;

5. To any person to whom such corporation, association, copartnership or person may be forbidden to sell by notice in writing from the parent, guardian, husband, wife or child of such person over sixteen years of age, or by a magistrate or overseer of the poor of the town; provided, however, that such notice in writing by a magistrate or overseer of the poor of the town shall apply only in the case of a person who is wholly or partly a charge upon the town, which fact shall be stated in such notice;

6. To any person confined in or committed to a state prison, jail, penitentiary, house of refuge, reformatory, protectory, industrial school, asylum or state hospital, or any inmate of a poor-house, or any patient in any colony or institution established for the care or treatment of epileptics, except upon a written prescription from a physician to such institution, specifying the cause for which such prescription is given, the quantity and kind of liquor which is to be furnished, the name of the person for whom and the time or times at which the same shall be furnished. Such prescription shall not be made unless the physician is satisfied that the liquor furnished is necessary for the

*Opinion on file in Department of Excise.

health of the person for whose use it is prescribed, and that fact must be stated in the prescription.

Thus amended, L. 1897, chap. 312.

Selling or giving liquors to minors.—The provisions of the Penal Code, § 290, sub. 3, although similar to those of subdivision one of this section, are not repealed by the Liquor Tax Law; and a violator of both sections may be proceeded against under either. *People v. Koenig*, 9 App. Div. 436.

In the case of *People v. Werner*, 52 App. Div. 635 (no opinion), the defendant was charged with criminal liability for selling liquor to a minor regardless of his ignorance as to the boy's age and his apparent good faith in relying upon information claimed to have been received from the boy's father.

§ 31. **Other illegal sales and selling; definitions of "hotel" and "guest"; exceptions; special liquor tax certificates in cities of the first and second class.**—It shall not be lawful for any corporation, association, copartnership or person which, or who, has not paid a tax as provided in section eleven of this act and obtained and posted the liquor tax certificate as provided in this act to sell, offer or expose for sale, or give away liquors in any quantity less than five wine gallons at a time; nor, without having paid such tax and complied with the provisions of this act, to sell, offer or expose for sale or give away liquor in any quantity whatever, any part of which is to be drunk on the premises of such vendor or in any outbuilding, booth, yard or garden appertaining thereto or connected therewith. It shall not be lawful for any corporation, association, copartnership or person, whether having paid such tax or not, to sell, offer or expose for sale, or give away, any liquor:

a. On Sunday; or before five o'clock in the morning on Monday; or

b. On any other day between one o'clock and five o'clock in the morning; or

c. On the day of a general or special election, or city election or town meeting, or village election, within one-quarter of a mile of any voting place, while the polls for such election or town meeting shall be open; or

d. Within two hundred yards of the grounds or premises upon which any state, county, town or other agricultural or horticultural fair is being held, unless such grounds or premises are within the limits of a city containing one hundred and fifty thousand inhabitants or more; or

e. To sell or expose for sale or have on the premises where liquor is sold, any liquor which is adulterated with any deleterious drug, substance or liquid which is poisonous or injurious to health; or

f. To permit any girl or woman, not a member of his family, or to knowingly permit any person who has been convicted of a felony, to sell or serve any liquor upon the premises; or

g. To have open or unlocked any door or entrance from the street, alley, yard, hallway, room or adjoining premises to the room or rooms where any liquors are sold or kept for sale during the hours when the sale of liquors is forbidden, except when necessary for the egress or ingress of the person holding the liquor tax certificate authorizing the traffic in liquors at such place, or members of his family, or his servants, for purposes not forbidden by this act; or to admit to such room or rooms any other person during hours when the sale of liquor is forbidden; or

h. To have during the hours when the sale of liquor is forbidden any screen or blinds, or any curtain or article or thing covering any part of any window, or to have in any window or door any opaque or colored glass that obstructs or in any way prevents a person passing from having a full view from the sidewalk, alley, or road in front of, or from the side, or end of the building, of the bar and room, or any part of such bar and room, in such building where liquors are sold or kept for sale; or to traffic in liquors in any interior bar or room or place not having in the principal door of entrance to such room or bar, a section of such door fitted with clear glass, through which, during prohibited hours and times, a clear, unobstructed view of the bar and room where liquors are sold and kept for sale can be had. And it shall be unlawful to have at any time in the room where

liquors are sold any enclosed box or stall or any obstruction which prevents a full view of the entire room by every person present therein; or

i. For the holder of a liquor tax certificate under subdivision four of section eleven to sell liquor except to passengers in actual transit; or

j. To sell liquor in any quantity in a town in which a liquor tax certificate is prohibited as the result of a vote upon *questions one, two and four submitted under section sixteen of this act, except in accordance with the result of a vote upon question three submitted under said section*; provided, however, that a grower of fruit or a manufacturer of any liquor produced therefrom, in such town, may sell such liquor in quantities of *two wine gallons or more*, but only for delivery outside of such town, *except that such liquors may be sold and delivered in such town to the holder of a liquor tax certificate under subdivision three of section eleven of this act, as provided in subdivision six-a of section eleven of this act*; or

k. To solicit, accept or procure in a town in which a liquor tax certificate is prohibited under questions one, two and four of section sixteen of this act, as the result of a vote on "questions submitted," an order to deliver or send to another, or for another, liquor in any quantity, where the person for whom such liquor is procured resides in any such town.

The provisions of clauses "a," "b," "c," and "d" of this section are subject, however, to the following exception: The holder of a liquor tax certificate under subdivision two or three of section eleven of this act who is a legally licensed pharmacist may sell liquor for medicinal purposes, only upon the prescription of a duly licensed physician, which prescription shall be preserved by the vendor and pasted in a book and be but once filled, and that only on the day when dated and given, which book shall be kept in the same room where the traffic in liquors is carried on, and shall be open to the inspection of any special agent or peace officer, and such liquors so sold shall not be drunk on the premises where sold, or in any outbuilding, yard, booth or garden ap-

pertaining thereto or connected therewith, except when such physician prescribes it to be used upon such premises in case of an accident, and provided further that the physician giving such prescription, shall not be the pharmacist himself nor a member of the corporation, association or copartnership selling such liquor, nor in his or their employ, and such prescription shall not be given unless the physician is satisfied that the liquor to be furnished is necessary for the health of the person for whom it is prescribed, which fact must be stated in the prescription. Clauses "a," "c" and "d" of this section are subject to the following exception:

The holder of a liquor tax certificate under subdivision one of section eleven of this act who is the keeper of a hotel, may sell liquor to the guests of such hotel, except to such persons as are described in clauses one, two, three, four, five and six of section thirty of this act, with their meals, or in their rooms therein, except between the hours of one o'clock and five o'clock in the morning, but not in the barroom or other similar room of such hotel; and the term "hotel" as used in this act shall mean a building regularly used and kept open as such for the feeding and lodging of guests, where all who conduct themselves properly and who are able and ready to pay for their entertainment, are received if there be accommodations for them, and who, without any stipulated engagement as to the duration of their stay, or as to the rate of compensation, are, while there, supplied, at a reasonable charge, with their meals, lodgings, refreshment and such service and attention as are necessarily incident to the use of the place as a temporary home, and in which the only other dwellers shall be the family and servants of the hotel keeper; and which shall conform to the following requirements, if situate in a city, incorporated village of twelve hundred or more inhabitants, or within two miles of the corporate limits of either:

1. The laws, ordinances, rules and regulations relating to hotels and hotel keepers, including all laws, ordinances, rules and regulations of the state or locality pertaining to the building, fire and health department in relation to hotels and hotel keepers, shall be fully complied with.

2. Such buildings shall contain at least ten bedrooms above the basement, exclusive of those occupied by the family and servants, each room properly furnished to accommodate lodgers, and separated by partitions at least three inches thick, extending from floor to ceiling, with independent access to each room by a door opening into a hallway, each room having a window or windows with not less than eight square feet of surface opening upon a street or open court, light-shaft or open air, and each having at least eighty square feet of floor area, and at least six hundred cubic feet of space therein; a dining-room with at least three hundred square feet of floor area, which shall not be a part of the barroom, with tables, and having suitable table furniture and accommodations for at least twenty guests therein at one and the same time, and a kitchen and conveniences for cooking therein sufficient to provide *bona fide* meals at one and the same time for twenty guests. The same requirements shall apply to a hotel situate in any other place, except that the number of bedrooms for guests shall not be less than six, and the dining-room shall have not less than one hundred and fifty square feet of floor area, and the kitchen accommodations shall be sufficient for at least ten guests. A guest of a hotel, within the meaning of this exception to section thirty-one of this act, is:

1. A person who in good faith occupies a room in a hotel as a temporary home, and pays the regular customary charges for such occupancy, but who does not occupy such room for the purpose of having liquor served therein; or

2. A person who, during the hours when meals are regularly served therein, resorts to the hotel for the purpose of obtaining and actually orders and obtains at such time, in good faith, a meal therein.

And it is further provided that a corporation or association, organized in good faith under chapter five hundred and fifty-nine of the laws of eighteen hundred and ninety-five, or under any law which, prior to May sixth, eighteen hundred and ninety-five, provided for the organization of societies or clubs for social, recreative or similar purposes, and which corporation or association

was actually lawfully organized, and, if a corporation, its certificate of incorporation duly filed, prior to March twenty-third, eighteen hundred and ninety-six, and which at such date trafficked in or distributed liquors among the members thereof, is excepted from the provisions of clauses "a," "b," "c" and "d" of this section. And the provisions of clause "b" of this section is subject to the following exception: In cities on the presentation by the holder of a liquor tax certificate under subdivision one of section eleven of a permit for trafficking in liquor during the designated hours of one or more specified days, except Sunday, and at a place specified, granted and signed by the mayor of the city and the chief of police, and the payment of a tax of ten dollars for each day, the county treasurer or special deputy commissioner charged with the duty of issuing liquor tax certificates shall issue a special liquor tax certificate for the sale of liquor at the place and during the time so specified, which certificate shall be in the form prescribed and furnished by the state commissioner of excise.

Thus amended, L. 1897, chap. 312, L. 1900, chap. 367, and †L. 1901, chap. 640.

Purchasing liquors not unlawful.—The Liquor Tax Law prohibits the sale of liquors under certain circumstances, but does not make it unlawful to purchase the liquors so sold. *Lyman v. Oussant et al.*, 33 Misc. 409.

Liquor traffic unlawful unless licensed.—The amount of the excise tax assessed upon each of the various kinds of traffic in liquors under this act is determined by § 11; § 12 fixes the time of payment; § 17 prescribes the manner in which application shall be made for a liquor tax certificate; § 18 requires security for compliance with the law; and § 21 insists upon the posting of a liquor tax certificate in a proper place. The opening clause of this section declares it to be unlawful not to observe all of these requirements before selling, offering or exposing for sale or giving away liquor in quantity of less than five wine gallons at a time or in a greater quantity any part of which is to be drunk on the premises.

The sale of liquor to be drunk on the premises for which there had been issued only a liquor tax certificate authorizing the traffic in liquors not to be drunk on the premises is considered in *Matter of*

†italics indicate recent amendments.

Lyman v. Dieffenbacher, 25 Misc. 638; *Matter of Lyman v. Salatino*, 27 Misc. 327, affirmed 44 App. Div. 507; *Matter of Lyman v. Ryan*, 161 N. Y. 641; 48 App. Div. 639 (no opinion).

The sale of liquors at a place for which a liquor tax certificate has been obtained when the same was not and could not be properly posted because of its surrender for cancellation and rebate under § 25, is considered in *Matter of Lyman v. Fagan*, 26 Misc. 300; *Matter of Mitchell v. James*, 41 App. Div. 271; *Lyman v. Cheever et al.*, 31 Misc. 100, affirmed (without opinion), 52 App. Div. 625; *People ex rel. Fallert Brewing Co. v. Lyman*, 53 App. Div. 470, affirming unreported decision of *Garretson, J. S. C.; *People ex rel. David Stevenson Brewing Co. v. Lyman*, unreported decision of *Dickey, J. S. C.; *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210.

Traffic in liquor on Sunday and during other prohibited hours.—This section contains a general prohibition upon selling, exposing for sale or giving away liquors on Sunday as well as at certain other specified times and applies to all persons whether they have paid excise taxes or not. *People v. Crotty*, 22 App. Div. 77. The particular clause in which the enactment occurs contains no qualifications whatever. At the end of the section, three exceptions are separately enumerated for the benefit of certain pharmacists, hotel keepers and social clubs. The exceptions are not interpolated into the body of the clause enacting the general prohibition and need not be negatived in a petition, complaint or indictment where the defendant is charged with the unlawful sale of liquor during any of these prohibited hours. Proof of such sale beyond a reasonable doubt in criminal proceedings and by a preponderance of the evidence in civil proceedings is sufficient to cast upon the party seeking to avail himself of the privilege or exception the burden in criminal proceedings of creating a reasonable doubt and in civil proceedings of proving himself entitled thereto. *People v. Brede*, unreported decision of *Sutherland, Monroe Co. J.; *Matter of Lyman v. True Friends Social and Literary Circle*, unreported decision of *Stover, J. S. C.; *Matter of Lyman v. Shenandoah Social Club*, unreported decision of *Stover, J. S. C.; *People v. Crotty*, 22 App. Div. 77; *People v. Dippold*, 30 App. Div. 62; *Matter of Lyman v. Monahan*, 28 Misc. 408, affirmed 48 App. Div. 275; *Lyman v. Perlmutter et al.*,

Unlawful sales of liquor on Sunday and during other prohibited hours have been wholly or in part the basis of the following proceedings to revoke and cancel liquor tax certificates under § 28. *Matter of Lyman v. Gramercy Club*, 28 App. Div. 209, affirming unreported decision of *Russell, J. S. C.; *Matter of Lyman v. Plymouth Social Club*, unreported decision of *Russell, J. S. C.; *Matter of Lyman v. Shenandoah Social Club*, unreported decision of *Stover, J. S. C.; *Matter of Lyman v. True Friends Social and Literary Circle*, unreported decision of *Stover, J. S. C.; *Matter of Lyman v. Young Men's Cosmopolitan Club*, 28 App. Div. 127, reversing unreported decision of *Stover, J. S. C.; *Matter of Lyman v. Belden Club*, 33 App. Div. 640 (no opinion); *People ex rel. Smau v. McGowan*, 44 App. Div. 30; *Matter of Campbell v. Robinett*, 46 App. Div. 634, affirmed, 162 N. Y. 612; *Matter of Lyman v. Erie County Athletic Club*, 46 App. Div. 387, affirmed 163 N. Y. 562; *Matter of Kinzel v. Malone*, 28 Misc. 622; *Matter of Lyman v. Monahan*, 28 Misc. 408, affirmed 48 App. Div. 275; *Matter of Lyman v. Veeder*, 29 Misc. 524; *Matter of Lyman v. Sunderland*, 48 App. Div. 638 (no opinion); *Matter of Lyman v. Speidel*, 51 App. Div. 52, reversed, 163 N. Y. 536; *Matter of Lyman v. Scharmann*, 32 Misc. 621; *Matter of Lyman v. Murphy*, 33 Misc. 349; *Matter of Peck v. Cargill*, — N. Y. —, reversing 57 App. Div. 635 (no opinion); *Matter of Peck v. Buckley*, unreported decision of *Sutherland, Monroe Co. J.; *Matter of Peck v. King*, unreported decision of *Sutherland, Monroe Co. J.; *Matter of Lyman v. Schrake*, unreported decision of *Fitzgerald, J. S. C.; *Matter of Lyman v. Clancy*, 34 Misc. 296; *Matter of Plass v. Foley*, unreported decision of *Gaynor, J. S. C.; *Matter of Coman v. Douner*, 50 App. Div. 622 (no opinion); *Matter of Scott v. Oppenheimer*, 50 App. Div. 622, affirming (without opinion) unreported decision of *Kruse, J. S. C.; *Matter of Lyman v. Elm Social Club*, 53 App. Div. 649 (no opinion); *Matter of Henry v. Moran*, 56 App. Div. 268, affirming unreported decision of *Bischoff, J. S. C.; *Matter of Plass v. Daly*, unreported decision of *O'Gorman, J. S. C.; *Matter of Schuyler v. Ryan*, 32 Misc. 221; *Matter of Schuyler v. Waldron*, unreported decision of *Truax, J. S. C.

As constituting a breach of the conditions of liquor tax bonds, such unlawful sales of liquor have been considered in the following actions: *Lyman v. Broadway Garden, Hotel and Cafe Co. et al.*, 33 App. Div. 130, reversing unreported decision of *Scott, J. S. C.; *Lyman v. Plymouth Social Club et al.*, unreported decision of *Bischoff, J. S. C.; *Lyman v. Shenandoah Social Club et al.*, 39 App. Div. 459; *Lyman v. Gramercy Club et al.*, 28 App. Div. 30; *Lyman v. Gramercy Club et al.*, 39 App. Div. 661; *Lyman v. Schenck et al.*, 37 App. Div. 221; *Lyman v. Perlmutter*

Racopolis et al., unreported decisions of *Fitzgerald, J. S. C.; *Lyman v. Ruehl et al.*, unreported decisions of *Gildersleeve, J. S. C.

As constituting a misdemeanor punishable under § 34, the unlawful traffic in liquor on Sunday and during other prohibited hours has been the source of much criminal prosecution, little of which, however, has been carried outside of the trial court. *People v. Dippold*, 30 App. Div. 62; *People v. Critelli*, 35 App. Div. 632 (no opinion); *People v. Brede*, unreported decision of *Sutherland, Monroe Co. J.; *People v. Ferranto*, unreported decision of *Sutherland, Monroe Co. J.; *People v. Crotty*, 22 App. Div. 77; *People v. Smith*, 35 App. Div. 624, affirming (without opinion) unreported decision of *Houghton, Saratoga Co. J.; *People v. Mueller*, 37 App. Div. 630 (no opinion); *People v. Dillon*, 43 App. Div. 623 (no opinion); *People v. Weir*, unreported decision of *Arms, Broome Co. J.; *People v. Connelly*, 51 App. Div. 618 (no opinion).

The hour for closing barrooms is one o'clock as provided by clause "b" instead of twelve o'clock as many municipal or other local ordinances required at the time of the passage of this act. *People v. Weir*, unreported decision of *Arms, Broome Co. J.

Likewise are the provisions of the Liquor Tax Law held to supersede special or local laws in respect to jurisdiction for the trial of offenses under this act. *People v. Brede*, unreported decision of *Sutherland, Monroe Co. J.

The phrase "trafficking in liquor" originally contained in § 34, sub. 2, was on account of the definition of that phrase in § 2, in some instances so construed as to limit the jurisdiction conferred upon grand juries and courts of record under § 35, sub. 1, to those violations of the sections specified in § 34, sub. 2, which involved an actual sale of liquors, other violations of those sections, such as the giving away of liquors, etc., being within the jurisdiction of courts of special sessions under § 35, sub. 2. See cases cited in note under § 34. The difficulties occasioned by the ambiguity of this phrase have been obviated by its omission from § 34, sub. 2, as amended by L. 1900, chap. 367, so that any violations of the sections there specified are now triable under indictment pursuant to § 35, sub. 1, except as specified in § 35a.

Co. J.; *People v. Chase*, 41 App. Div. 12; *People v. Wolcott*, unreported decision of *Barnum, Otsego Co. J. However, the phrase was not so strictly construed in *Matter of Remington v. Welland*, 41 App. Div. 625 (no opinion), where the maintenance of screens and curtains in the windows of the barroom on Sunday was the sole and sufficient basis of the proceeding to revoke and cancel a liquor tax certificate; and in *Matter of Bradley v. Hall*, 22 Misc. 301, where the maintenance of an inclosed stall formed by curtains suspended from wires overhead which prevented a full view of the entire room by persons present therein was deemed to be ample foundation for a similar proceeding.

See also *Matter of Lyman v. Sunderland*, 48 App. Div. 638 (no opinion).

In a proceeding to revoke a liquor tax certificate on account of an alleged violation of subdivision "h" of § 31, it was held in *Matter of Henry v. Moran*, 56 App. Div. 268, affirming unreported decision of *Bischoff, J. S. C., that "although this charge is a technical one, yet upon satisfactory proof of its violation it would be the duty of the court to revoke this license, for the value of the prohibitory provisions of this statute depends altogether upon their rigid enforcement. But the evidence to sustain a technical charge of this character ought to be such as to satisfy the judgment and conscience of the court." See also *Matter of Henry v. Selby*, unreported decision of *Truax, J. S. C.

The question whether the prohibition against the maintenance of booths or stalls is absolute or whether the same relates only to the use of such booths and stalls for drinking purposes or other purposes which the law seeks to prevent was involved in *Lyman v. Venderbosch*, 37 App. Div. 632 (no opinion), a penalty action brought under § 42 where a judgment for the defendant rendered upon a verdict of a jury which had been charged that the unlawfulness of maintaining such stalls depended upon the manner of their use, was reversed.

Permitting girl or woman not member of certificate holder's family and permitting a felon to sell or serve liquors.—The employment of a bartender who had been convicted of a felony was one of the reasons for revoking a liquor tax certificate in *Matter of Johnson v. Fogarty*, unreported decision of *Werner, J. S. C.; *Matter of Bradley v. Hall*, 22 Misc. 301. A contract, by the terms of which a woman not a member of her employer's family should serve the latter's customers with wines and liquors, is not enforceable. *Wilking v. Richter*, 25 Misc. 735.

The Liquor Tax Law does not contain any express prohibition against permitting a male minor to serve liquors. unless § 23. sub. 2.

were thus protected by the latter's compliance with the law, he would be trafficking in liquor without a certificate and subject to all of the regulations affecting such traffic.

The Penal Code, however (§ 200), does prohibit any person from allowing to enter or remain in any place where liquors are sold any child, actually or apparently under the age of sixteen years, unless accompanied by its parent or guardian and the Liquor Tax Law is held not to repeal this section of the Code. *People v. Koenig*, 9 App. Div. 436.

Liquor traffic prohibited near polls.—The provisions of clause "c" are partly included in the Election Law, § 3, chap. 909, L. 1896, as amended L. 1898, chap. 335, as amended L. 1901, chap. 654.

Free lunches.—The provisions of clause "e" of this section of the original act prohibiting the giving away of food to be eaten upon premises where liquor was sold were held to be constitutional. *People ex rel. Bassett v. Warden*, 6 App. Div. 520, affirming 17 Misc. 1, but were repealed by L. 1897, chap. 312.

Hotels. Hotel keepers. Guests.—Exceptions to the requirements of § 17, sub. 8 and § 24, sub. 2, in favor of certain hotels have already been noted under, or may be found explicitly stated in the sections specified. Reference to § 16 will also disclose provision for the expression of the local option vote upon the right of hotel keepers to traffic in liquor under § 11, sub. 1, as such, when other traffic under that subdivision is prohibited. See particularly *Matter of Barnard v. Rivers*, 48 App. Div. 423.

An exception to the provisions of clauses "a," "c" and "d" of this section permits the keeper of a hotel who is authorized to traffic in liquor to be drunk on the premises, to serve liquor to his guests during hours when the traffic in liquor is otherwise generally prohibited, an exception which must always be pleaded and proved by one claiming its benefit. (See above note on traffic during prohibited hours).

The statute explicitly defines the term "guest" and prescribes the meaning of the term "hotel" in general and specifies the requirements of the same in particular respecting equipment and structure. In the case of *People v. Brede*, unreported decision of *Sutherland, Monroe Co. J., the court says: "The Liquor Tax Law differs in no material respect from the Excise Law of 1892 as to the sale of liquor to a guest by a hotel keeper, and it seems probable that the legislature in passing both the Excise Law and Liquor Tax Law, intended to

being replaced by the word guest in the Excise Law of 1892 and the Liquor Tax Act of 1896. In my opinion, the class of persons to whom such sales on Sunday may lawfully be made has not been enlarged by the recent legislation, and it is not now permissible for a hotel keeper to sell to any person unless that person occupies towards his house the peculiar relation of guest; unless the purchaser has come to the hotel to receive that protection, hospitality and entertainment which inns have always afforded and which under the law they are obliged to afford to their guests. A person strolling by the entrance of a hotel, who chances to turn in and buy a drink, does not thereby become in my opinion a guest within the meaning of the term in the Liquor Tax Law. Something more must take place; there must be an intention on his part to adopt the inn for the time being, whether long or short, as his abiding place; he must have come *infra hospitium* and be received by the innkeeper in the capacity of a guest and be considered more than a mere purchaser of liquors and cigars, which the innkeeper offers for sale to the general public indiscriminately in the same manner as they are offered for sale by any other person authorized to sell the same."

A further explanation of the term "guest" and the circumstances under which such a person may be served with liquors is found in *Matter of Kinzel v. Malone*, 28 Misc. 622, where Justice Werner says: "If a person occupies a room in a hotel in good faith for rest or lodging or actually orders and obtains a meal, he would be a guest, and to such person the hotel keeper may sell intoxicating liquor under his license. But one who takes a room for a brief period for the sole purpose of procuring and drinking liquor is not a guest within the meaning of the statute, and if the proprietor knowingly permits him to occupy and use the room for such purpose he violates the law. One who goes to a hotel on the Sabbath and orders a meal not in good faith, not because he is hungry or wants anything to eat, but for the sole purpose of procuring and drinking intoxicating liquor to gratify a craving appetite, is not a guest within the meaning of the statute because he does not order the meal in good faith, and if the proprietor of the hotel knows that the sole and only object in ordering the meal is to obtain intoxicating liquor, then he has no right to furnish it. If a traveler who is tired and hungry should stop at a hotel on the Sabbath and at the usual hour for din-

See also *Matter of Lyman v. Monahan*, 28 Misc. 408, affirmed 48 App. Div. 275, where it is said that "to put a sandwich beside a drink when a sandwich is not ordered and to take it away again without having received pay therefor, is not serving in good faith a meal with a drink"; also *Matter of Schuyler v. Waldron*, unreported decision of *Truax, J. S. C., where it was said that "The sandwiches were not served in good faith as a meal to the witness for relator. They were not ordered. They were not eaten. The use of the sandwiches was simply an attempt to evade the law"; also *People v. Dippold*, 30 App. Div. 62; *People v. Mueller*, 37 App. Div. 630 (no opinion); *Lyman v. Perlmutter et al.*, unreported *referee's decision, affirmed 49 App. Div. 630, affirmed 166 N. Y. 410; *Matter of Scott v. Oppenheimer*, 50 App. Div. 622, affirming (without opinion) unreported decision of *Kruse, J. S. C.; *Matter of Coman v. Douner*, 50 App. Div. 622 (no opinion); *People v. Connelly*, 51 App. Div. 618 (no opinion).

The structural requirements and equipment of a building which constitutes a hotel wherein the holder of a liquor tax certificate under § 11, sub. 1, may exercise the privilege of selling liquors under certain circumstances during hours when such traffic is generally prohibited are explicitly prescribed in the latter part of § 31.

An applicant for a liquor tax certificate under the first subdivision of § 11 who intends to traffic in liquor thereunder in connection with the business of keeping a hotel must show by his application statement, pursuant to § 17, sub. 9, that all of the requirements of this section have been complied with. That the applicant subsequently even within five weeks afterward complies with such requirements is no defense to the charge of having made a false statement for which the liquor tax certificate obtained thereon may be revoked and cancelled. "The court has no discretion but must judge of the truthfulness of the statement in the application as of the time when made and before the certificate is issued." *Matter of Barnard v. Rivers*, 48 App. Div. 423; *Matter of Lyman v. McCarthy*, unreported decision of *Keneffick, J. S. C.; *Matter of Chase v. Perew*, 164 N. Y. 586, affirming (without opinion) 50 App. Div. 622 (no opinion); but see *Matter of Purdy v. Driscoll*, 40 App. Div. 133; *Matter of Antisdale v. Risenburgh*, 43 App. Div. 623 (no opinion); *Matter of Saunders v. Garnsey*, unreported decision of *Nash, J. S. C., affirmed (without opinion), — App. Div. —.

It matters not that such a certificate holder does not exercise those privileges given to bona fide hotel keepers. The form of his liquor tax certificate is the same as that issued to persons trafficking in liquor to be drunk on the premises who are not the keepers of hotels.

line and character of traffic set forth in the application itself, and the application and certificate together must be interpreted to mean a license to the applicant to traffic in liquor only in the field and to the extent declared in the application." *Matter of Barnard v. Rivers*, 48 App. Div. 423; *Matter of Lyman v. Speidel*, 51 App. Div. 52, reversed, 163 N. Y. 536; but see *Matter of Lyman v. McCarthy*, unreported decision of *Kenefick, J. S. C.

In relation to the number of rooms required by the statute, their size, their partitions, windows and doors, the following cases should be cited: *Matter of Place v. Matty*, 27 App. Div. 561, affirmed (without opinion), 156 N. Y. 691; *Matter of Locklin v. Lee*, unreported *referee's decision, affirmed (without opinion), 47 App. Div. 634; *Matter of Locklin v. Woollett*, unreported *referee's decision, affirmed (without opinion), 47 App. Div. 634; *Matter of Purdy v. Driscoll*, 40 App. Div. 133; *Matter of Chase v. Perew*, 164 N. Y. 586, affirming (without opinion) 50 App. Div. 622 (no opinion); *Matter of Saunders v. Garnsey*, unreported decision of *Nash, J. S. C., affirmed (without opinion), — App. Div. —. In *Matter of Locklin v. Lee*, unreported *referee's decision, affirmed (without opinion), 47 App. Div. 634, it was held that a person who seeks the aid of a statute to enter a privileged class and engage in an occupation from which all are excluded save those who will comply with the statute "must be held to a reasonably exact compliance with the conditions which the statute imposes," and "cannot be permitted to disregard a positive, unmistakable, unequivocal command of the statute and justify himself by the plea that he has done something else which he thinks is equally as good."

Social clubs.—Exception to the provisions of clauses "a," "b," "c" and "d" is also made in favor of associations and corporations duly organized prior to May 6, 1895, for social, recreative or similar purposes, which distributed liquor among members when the Liquor Tax Law took effect. Such an organization may, however, lose the benefit of the exception if conducted in a disorderly manner or for the purpose of evading the restrictive provisions of the Liquor Tax Law. The statute intends to favor only those organizations "composed of members chosen according to some rule, who have a house or rooms to which they resort and in which no persons are permitted except members or guests of members, who are invited according to fixed rules and who to a certain extent use this place as their homes where they go to meet their friends, to pass their time, and in many instances, where they board and sometimes sleep. * * * So far as the furnishing of drink is incidental to their organization to the same extent that the furnishing of meals or newspapers or such other conven-

one claiming its benefits. (See above note on traffic during prohibited hours.) *Matter of Lyman v. Young Men's Cosmopolitan Club*, 28 App. Div. 127, reversing unreported decision of *Stover, J. S. C.; *Matter of Lyman v. Gramercy Club*, 28 App. Div. 209, affirming unreported decision of *Russell, J. S. C.; *Matter of Lyman v. True Friends Social and Literary Circle*, unreported decision of *Stover, J. S. C.; *Matter of Lyman v. Shenandoah Social Club*, unreported decision of *Stover, J. S. C.; *Matter of Lyman v. Plymouth Social Club*, unreported decision of *Russell, J. S. C.; *Matter of Lyman v. Erie County Athletic Club*, 46 App. Div. 387, affirmed 163 N. Y. 552; *Lyman v. Gramercy Club et al.*, 39 App. Div. 661; *Lyman v. Shenandoah Social Club et al.*, 39 App. Div. 459; *Matter of Lyman v. Elm Social Club*, 53 App. Div. 649.

§ 31a. *The holder of a liquor tax certificate under section eleven of this act who shall be the keeper of a hotel, lodging or boarding house shall, during the time such certificate is held, whenever and as often as the same shall be required, and within twenty-four hours from the service of a written notice therefor, furnish to the state commissioner of excise a verified report which shall contain a true and complete statement of the names of all persons entertained by him as guests, lodgers or boarders, stating after each name the date since when such guest, lodger or boarder has been permanently and continuously an inmate of said hotel, lodging or boarding house, which report shall cover the period specified by the state commissioner of excise in his notice therefor. Service of such notice upon any person in charge of the premises shall be sufficient. Every such certificate holder shall keep a daily record of all persons entertained at said hotel, lodging or boarding house as a guest, boarder or lodger, with the time of arrival and departure set opposite each name, which record shall at all times be subject to inspection by any special agent appointed under this act, who may enter upon said premises for that purpose at any time when the same are open. Any person who shall neglect or refuse to keep such record, or to allow inspection of the same or to make such report, as above provided, shall be guilty of a misdemeanor, and, upon conviction, shall be subject to the same penalties prescribed in subdivision one of section thirty-four of this act.*

Thus amended, †L. 1901, chap. 640.

*Opinion on file in Department of Excise.

†Italics indicate recent amendments.

What guests, boarders and lodgers must be registered.—To determine what persons are "entertained" at a hotel within the meaning of this section reference should be made to § 31 which defines the term "guest." It will thus appear that only guests who obtain board and lodging under specified circumstances are required to be registered. No record, therefore, of persons who resort to a hotel for the sole purpose of obtaining liquors as a beverage is required.

§ 32. **Sales and pledges; when void.**—No recovery shall be had in any civil action, to recover the purchase price of any sale on credit of any liquor, to be drunk on the premises, where the same shall be sold. All securities given for such debt shall be void. Any person taking such security, with intent to evade this section, shall forfeit a penalty of fifty dollars for each offense. Every assignment, sale or pledge of articles or property exempt, by law, from execution, and every levy or sale of such articles or property by virtue of an execution by consent of the defendant therein, shall be void, where the consideration, or any part thereof, for which such assignment, sale or pledge was made, or for the debt on which judgment was rendered in any court and on which such execution was issued, was for the sale of liquors.

Thus amended, L. 1897, chap. 312.

§ 33. **Persons liable for violation of this act.**—Any person engaged in the traffic in liquors, whether as officer of a corporation, or association, or as a member of a copartnership, or an individual, shall upon conviction of a violation of any of the provisions of this act be liable for and suffer the penalties imposed therein; and any clerk, agent, employee or servant shall be equally liable as principals for any violation of the provisions of this act, and each violation of any of the provisions of this act shall be construed to constitute a separate and complete offense, and for each violation on the same day, or on different days, the person or persons offending shall be liable to the penalties and forfeitures imposed by this act; and in the following section providing for penalties and forfeitures when corporations or associations are referred to, the penalties and forfeitures are im-

posed thereon, the same shall be understood to mean and apply to the officers of such corporation or association.

Form of indictment. Proof.—The Code of Criminal Procedure, § 275, provides that an indictment shall contain “a plain and concise statement of the act constituting the crime.” The provisions of this section of the Liquor Tax Law making each and every violation of said act constitute a separate and complete offense whether committed on the same or different days, employees being equally liable with employers, at first gave rise to contentions of one kind or another over all but the simplest forms of indictment adopted in charging a violation of the Liquor Tax Law.

Under the rule that an indictment is not demurrable for the misjoinder of two offenses unless “it appears upon the face thereof that more than one crime is charged in the indictment” (Code of Criminal Procedure, § 323), it was held that an indictment charging two persons with having jointly committed an offense should be sustained despite the defendant’s contention that one was acting as agent for the other, *People v. Schmidt*, 19 Misc. 458; that an indictment containing two counts, one of which charged the sale of liquors “to be drunk on the premises” and the other similar in form which charged in addition that such liquors “were then and there drunk” is not defective. *People v. Smith*, unreported decision of *Houghton, Saratoga Co. J., affirmed (without opinion) 35 App. Div. 624; that it was also permissible in charging a violation of clause “a” of § 31 to set forth three different ways in which the same offense may have been committed, first, by exposing for sale; second, by a sale and delivery; and third, by the giving away of the same kind of liquor to the same persons on Sunday. “The indictment is drawn so as to meet the evidence as it may be brought out upon the trial, and if it should appear that the transaction was an offering or exposing for sale, the first count would be appropriate; if it amounts to a sale and delivery, the people will stand upon the second count; and if it shall appear to be the giving away of liquor, the third count will suffice. The pleading is undoubtedly proper if the different counts refer to the same transaction.” *People v. Brede*, unreported decision of *Sutherland, Monroe Co. J. Likewise is it proper to enumerate different kinds of liquor instead of specifying any particular liquor. *People v. Huffman*, 24 App. Div. 233; *People v. Schmidt*, 19 Misc. 458. An indictment charging the sale of liquor to specified persons and divers other persons “whose names to the grand jury are unknown” is not demurrable as charging more than one crime, *People v. Schmidt*, 19 Misc. 458; *People v. Huffman*, 24 App. Div. 233, although the names of such purchasers should be specified if known, *People v. Ferranto*, unreported decision of *Suth-

*Opinion on file in Department of Excise.

erland, Monroe Co. J., and where the same transaction is set forth in different counts as above indicated, it is not to be presumed that the unknown persons referred to in one count are not the same unknown persons referred to in another count. *People v. Brede*, unreported decision of *Sutherland, Monroe Co. J.

But it is manifestly improper upon the trial under an indictment charging the sale of liquor to two persons jointly to prove independent sales to each. *People v. Huffman*, 24 App. Div. 233.

The absence of any necessity for negativing, in an indictment which charges a violation of clauses "a," "b," "c" or "d" of § 31 the exceptions to their general provisions in favor of hotel keepers, pharmacists and social clubs as well as anticipating the claim to any of such exceptions as a defense upon the trial has already been referred to. (See note under § 31 in relation to traffic during prohibited hours and cases cited, particularly *People v. Crotty*, 22 App. Div. 77; *People v. Brede*, unreported decision of *Sutherland, Monroe Co. J.; *People v. Dippold*, 30 App. Div. 62).

Illegal evidence before grand jury.—See *People v. Hayes*, 28 Misc. 93.

§ 34. Penalties for violation of this act.—1. Any corporation, association, copartnership or person trafficking in liquors, who is prohibited from so doing or who so traffics without having lawfully obtained a liquor tax certificate; or contrary to the provisions of section sixteen of this act; or who shall neglect or refuse to make application for a liquor tax certificate, or give the bond, or pay the tax imposed as required by this act, shall be guilty of a misdemeanor, and upon conviction therefor shall be punished by a fine of not less than two hundred dollars nor more than one thousand dollars, provided such fine shall equal at least the amount of the tax for one year, imposed by this act upon the kind of traffic in liquors carried on, where carried on, or which would be so imposed if such traffic were lawful, and may also be imprisoned in a county jail or penitentiary for the term of not more than one year.

2. Any corporation, association, copartnership or person, who shall make any false statement in the application required to be presented to the county treasurer or other officer to obtain a liquor tax certificate, or to obtain a transfer thereof, or who shall violate any of the provisions of sections eleven, twenty-one,

*Opinion on file in Department of Excise.

twenty-two, twenty-three, twenty-four, thirty or thirty-one, shall be guilty of a misdemeanor, and upon conviction therefor shall be punished by a fine of not more than five hundred dollars or by imprisonment in a county jail or penitentiary for a term of not more than one year, or by both such fine and imprisonment, and shall forfeit the liquor tax certificate, and be deprived of all rights and privileges thereunder, and of any right to a rebate of any portion of the tax paid thereon, and such certificate shall be surrendered to the officer who issued it, or to his successor in office, who shall immediately forward the same to the state commissioner of excise for cancellation, and if the corporation, association, copartnership or person convicted be a pharmacist holding a license issued by the board of pharmacy, the said board of pharmacy shall, in addition to said penalties, immediately revoke said license, and no liquor tax certificate shall be issued to any corporation, association, copartnership or person to traffic in liquors at said store or place, under subdivision three of section eleven of this act for the term of one year from the date of said conviction; but this clause does not apply to violations of section thirty-one of this act by a person not holding a liquor tax certificate, the punishment for which is provided in the first clause of this section.

3. If there shall be two convictions of clerks, agents, employees, or servants of a holder of a liquor tax certificate, for a violation of any provision of this act, the liquor tax certificate of the principal shall be forfeited, and the said principal shall be deprived of all rights and privileges thereunder, and of any right to any rebate of any portion of the tax paid thereon, and such certificate shall be surrendered to the officer who issued it or to his successor in office, who shall immediately forward the same to the state commissioner of excise for cancellation.

4. No liquor tax certificate shall be issued to any person convicted of a violation of the liquor tax law within five years from the date of such conviction, nor shall any such person have any interest therein, or become a surety on any bond, required under section eighteen of this act, during such period.

5. Any wilful violation by any person of any provision of this act, for which no punishment or penalty is otherwise provided, shall be a misdemeanor.

6. Whenever any fine is imposed upon conviction for violation of any provision of the liquor tax law, the judgment in such case must provide that the person thus fined be imprisoned until the fine is satisfied, which imprisonment cannot exceed one day for every dollar of the fine, nor be less than one day for every five dollars of the fine.

Thus amended, L. 1897, chap. 312; L. 1899, chap. 398; and L. 1900, chap. 367.

Classification of penalties.—Until recently amended subdivision 2 of this section provided that “any corporation, association, copartnership or person * * * who shall violate the provisions of this act by ‘trafficking in liquors’ contrary to the provisions of sections 11, 22, 23, 24, 30 or 31, shall be guilty of a misdemeanor” and punishable as therein prescribed.

By limiting the meaning of the phrase “trafficking in liquors” to its definition in § 2 of this act, the penalty for all violations of the sections specified which did not involve an actual sale of liquors was limited to that which is prescribed in sub. 5 of this section instead of those prescribed in sub. 2 thereof, and jurisdiction over such offenses was conferred upon courts of special sessions pursuant to sub. 2 of § 35. *People v. Palmer*, unreported decision of *Carnahan, Special Monroe Co. J.; *People v. Wolcott*, unreported decision of *Barnum, Otsego Co. J.; *People v. Chase*, 41 App. Div. 12; *People v. Dillon*, 43 App. Div. 623 (no opinion); but see *People v. Brede*, unreported decision of *Sutherland, Monroe Co. J.; *Matter of Bradley v. Hall*, 22 Misc. 301; *People v. Critelli*, 35 App. Div. 632 (no opinion); *People v. Matthews*, 37 App. Div. 630 (no opinion); *Matter of Remington v. Welland*, 41 App. Div. 625 (no opinion). This narrow construction was not universally adopted as will appear from the cases last cited, but the phrase “trafficking in liquors” has nevertheless, been eliminated by amendment, L. 1900, chap. 367, and the intended scope of this subdivision of the section thereby made clear in this respect.

The qualifying clause at the end of subdivision 2 has also been amended so as to more clearly indicate the distinction between the two classes of penalties contained in the first and second subdivisions of this section, conflicting decisions having been previously rendered in relation to the forfeiture of a liquor tax certificate held by one who had otherwise violated the revenue provisions of the law, the penal-

* Opinion on file in Department of Excise.

ties for which were apparently prescribed in subdivision 1 where no reference was made to the forfeiture of liquor tax certificates upon conviction. *Matter of Lyman v. Dieffenbacher*, 25 Misc. 638; *Matter of Lyman v. Salatino*, 27 Misc. 327, affirmed 44 App. Div. 507; *Matter of Lyman v. Ryan*, 161 N. Y. 641; 48 App. Div. 639 (no opinion).

In imposing sentence under subdivision 1 a term of imprisonment merely is unauthorized. There must be a fine which "shall not be less than \$200 nor more than \$1,000, but in every case it shall equal at least, the amount of the tax which the offender would have been required to pay in order to legalize the traffic which he has unlawfully carried on * * * and as much more as the particular circumstances of his offense seem to justify. * * * Then follows a discretion conferred upon the court whether 'also' to impose the punishment of a term of imprisonment." *People ex rel. Caldwell v. Wood*, unreported decision of *Dwight, J. S. C.

Imprisonment for non-payment of fine.—Until sub. 6 was added to this section, a convicted violator could be sentenced to pay a fine, punished by imprisonment or by both fine and imprisonment, but an alternative sentence that he be imprisoned for the non-payment of a fine could not be imposed. *People ex rel. Bedell v. Kinney*, 24 App. Div. 309, reversing unreported decision of *White, J. S. C.; *People ex rel. Langworthy v. Hazard*, 23 Misc. 477; *People v. Stock*, 157 N. Y. 681, affirming (without opinion), 26 App. Div. 564, affirming unreported decision of *Barnard, J. S. C.; *People v. Smith*, 35 App. Div. 624, affirming (without opinion) unreported decision of *Houghton, Saratoga Co. J.; *People v. Critelli*, 35 App. Div. 632 (no opinion); *People v. Matthews*, 37 App. Div. 630 (no opinion); *People v. Mueller*, 37 App. Div. 630 (no opinion).

§ 35. Jurisdiction of courts; reports of magistrates.

Subdivision 1. Except as otherwise provided by this act, all proceedings instituted for the punishment of any violations of the provisions of this act, the penalties for which are prescribed in subdivisions one, two, three or four of section thirty-four, shall be prosecuted by indictment by the grand jury of the county in which the crime was committed, and by trial in a court of record having jurisdiction for the trial of crimes of the grade of felony; except that a magistrate shall issue a warrant of arrest upon information and depositions and examine the case as now provided by law, but if it shall appear upon such examination that a crime, not triable by a court of special sessions has been com-

*Opinion on file in Department of Excise.

mitted, and that there is sufficient cause to believe that the person or persons charged with such crime is guilty thereof, such magistrate shall admit such person or persons to bail, in a sum not less than one thousand dollars, and in default of bail shall commit him or them to the sheriff of the county or if in the city of New York to the keeper of the city prison of the city of New York. A magistrate by whom any person charged with a violation of the provisions of the liquor tax law, shall be admitted to bail or committed to the sheriff or other proper officer of the county, upon such charge shall immediately notify the state commissioner of excise in writing of the fact of such arrest and the result of such examination, stating the name and residence of each person accused; the date when admitted to bail or committed; the name, residence and address of the complainant, and of each witness sworn in support of the charge in case a preliminary examination shall have been had, and shall at the same time transmit a duplicate copy of such report to the district attorney of the county.

Subdivision 2. Courts of special sessions shall have exclusive jurisdiction to try and determine, according to law, all complaints for violations of sections forty and forty-one of this act and also all violations of the liquor tax law defined by subdivision five of section thirty-four as a misdemeanor. Any person convicted in a court of special sessions for violation of any of the provisions of the liquor tax law, shall be punished according to the provisions of this act.

Thus amended, L. 1897, chap. 312.

Warrant of arrest may issue on information of a police officer or any citizen.—Any citizen possessed of knowledge of a violation of the Liquor Tax Law is privileged to make an information before a magistrate and cause the arrest of an offender without the information being first laid before the district attorney. Such a course may also be taken by a police officer irrespective of the latter's duty to notify the district attorney pursuant to § 37. *People ex rel. Callen v. Schatz*, 50 App. Div. 544.

Form of information should not be in the alternative.—A crime may be charged to have been committed in different manners or by different means, but an information charging that a defendant did "sell or

give away" certain liquors charges no offense. *People ex rel. Schuler v. Schatz*, 50 App. Div. 544, reversing unreported decision of *Lent, Westchester Co. J.

See note on Form of Indictment under § 33.

Jurisdiction of courts in general.—The provisions of this section supersede that portion of the charter of the city of Rochester, which confers jurisdiction of all misdemeanors upon courts of special sessions. *People v. Brede*, unreported decision of *Sutherland, Monroe Co. J.

The penalties provided in sub. 2 of § 34 having been limited by some courts to such violations of the sections therein specified as involve "trafficking in liquors" within the meaning of that term as defined in § 2, temporarily, until the enactment of L. 1900, chap. 367, had the effect of increasing the number of offenses punishable under sub. 5 of § 34, jurisdiction of which is conferred upon courts of special sessions by sub. 2 of this section. All violations of the sections specified in sub. 2 of § 34 are now punishable thereunder, jurisdiction thereof being wholly provided for in sub. 1 of § 35. (See note under § 34.)

Courts of special sessions have exclusive jurisdiction to try and determine all complaints for violations of § 40, none of which are subject to removal and prosecution by indictment under § 57 of the Code of Criminal Procedure. *People v. Mulkins*, 25 Misc. 599; *People ex rel. Shortell v. Markell*, 20 Misc. 149.

§ 35a. **Jurisdiction of courts of special sessions in the city and county of New York.**—After a person has been held to bail or committed to the keeper of the city prison by a magistrate, upon a complaint for a violation of any of the provisions of the liquor tax law in the city and county of New York, as provided in section thirty-one all further and subsequent proceedings instituted for the purposes mentioned in section thirty-five of this act shall be prosecuted in the court of special sessions in and for said city and county in the manner prescribed by law for the trial of misdemeanors committed therein. Upon the conviction in such court of special sessions of any person charged with a violation of any of the provisions of the liquor tax law, judgment shall be pronounced by the said court pursuant to the provisions of this act, and all fines imposed shall be collected and paid over to the special deputy commissioner of the county to be apportioned and disposed of as provided by section thirteen.

Thus amended. L. 1897, chap. 312.

* Opinion on file in Department of Excise.

Jurisdiction of courts of special sessions in New York City. Removal of cases to general sessions. Trial by jury.—The courts of New York county have jurisdiction of violations of the Liquor Tax Law committed in that portion of Westchester county annexed to New York city of L. 1895, chap. 934. *People v. Boudouin*, 19 Misc. 665.

As first construed, it was held that the provisions of this section were not intended to deprive persons charged with violations of the Liquor Tax Law in courts of special sessions of the right of removal to the court of general sessions and trial by jury therein, and if thus intended would be unconstitutional, but their purpose was to relieve the higher courts and provide a method for a speedy trial without a jury for all persons who should not elect to exercise the right of removal to the higher court. *People v. McMahon*, unreported decision of *Andrews, J. S. C.

Similar provisions of the Greater New York Charter, L. 1897, chap. 378, § 1406-7, conferring original jurisdiction of all misdemeanors, including violations of the Liquor Tax Law, upon courts of special sessions, where the same are triable without a jury, and providing for their removal to courts of general sessions only as a matter of discretion were declared not to be in violation of § 6, art. 6, of the New York Constitution, and the provisions of this section were held not to be limited to the county of New York, but extended throughout the city of New York, thereby including the counties of Kings, Queens, Richmond and that portion of Westchester county, above referred to. *People v. Seaman*, unreported decision of *Maddox, J. S. C., approved (without opinion), 29 App. Div. 624; *People v. Wolf*, 24 Misc. 94; *People v. Levy*, 24 Misc. 469; *People v. Wade*, 26 Misc. 585; *People v. Boudouin*, 19 Misc. 665.

The Greater New York Charter, § 1406, does not require that a certificate of the reasonableness of prosecution by indictment be granted as a matter of course, where the applicant is held for trial at special sessions. The granting thereof is largely discretionary and the reasons which would justify it must be something more than a mere preference of the defendant for a jury trial or a possible conflict of evidence involving the credibility of witnesses. There should be "facts tending to show that the case is of an exceptional character; that for some special reason the defendant cannot have a fair trial in a court of special sessions or that there are exceptional features in the case which render it desirable and proper that the action should be tried before a jury." *People v. Levy*, 24 Misc. 469.

Such transfers should not be permitted where the object is not to obtain a speedy trial but get away from one and through the delays consequent upon the great amount of business before the district attorney and the grand jury and through the necessity of giving preference to the trial of felony and prison cases, to circumvent the law and obstruct the administration of justice or to carry out effectually

*Opinion on file in Department of Excise.

the purpose of the law. It must be so construed as to defeat all attempts to do or avoid in a direct or circuitous manner that which it has prohibited or enjoined. The court must labor to suppress all subtle inventions and circumlocution by which the object and purpose of the law will be defeated. *People v. Wade*, 26 Misc. 585.

Subsequently in *People v. Stewart*, unreported decision of *Bischoff, J. S. C., the reasons stated in the above cases were deemed inapplicable owing to the commendable diligence of the then district attorney, but still more recently it has been held that in the absence of any proof that the rights of a defendant are prejudiced or endangered or that a fair and impartial administration of justice cannot be had in the court of special sessions, that applications for transfers to general sessions would be denied. *People v. Barnett*, unreported decision of *McMahon, J.

§ 36. Collection of fines and penalties and forfeitures of bonds; reports of county clerks.—Upon conviction and sentence of any corporation, association or copartnership and upon the conviction and sentence of any person or persons whether as officer of a corporation or as member of a copartnership or as an individual, for a violation of the provisions of this act, the penalty for which is prescribed in sections twenty-eight, twenty-nine or thirty-four hereof, the court or officer imposing the sentence, or the clerk of the court if there be a clerk, shall forthwith make and file in the office of the clerk of the county in which such conviction shall have been had a certified statement of such conviction and sentence, and the clerk of said county shall immediately thereupon enter in the docket book, kept by said clerk for the docketing of judgments in said office, the account of the penalty or fine and costs imposed, as judgment against the person or persons, corporation, association or copartnership so convicted or sentenced, and in favor of the state commissioner of excise, and said county clerk shall also enter in the docket of said judgment a brief statement setting forth the fact that said judgment is for a fine or penalty imposed for a violation of the "liquor tax law," and said county clerk shall immediately mail or deliver to the state commissioner of excise a duly certified transcript of said judgment. If the fine and costs imposed be paid into court, the said officer or

* Opinion on file in Department of Excise.

clerk of the court shall at once pay the same to the county treasurer or special deputy commissioner of the county, who shall give his receipt therefor, and shall at once notify the state commissioner of excise of the payment of such judgment, who shall thereupon execute a satisfaction thereof and forward the same to the said county treasurer or special deputy commissioner, to be delivered to the judgment debtor. If said judgment shall not be paid within five days after such conviction and sentence, the clerk of said county shall issue an execution against the property of such judgment debtor or debtors, against whom said judgment is docketed, directed to the sheriff of the county and at once deliver the said execution to the said sheriff, who shall forthwith proceed to collect the amount due on said judgment, together with his legal fees and costs, by levy and sale, in the manner now provided by law for the collection of executions against property, of any goods, chattels, furniture, fixtures and leasehold interest, or other property of such judgment debtor or debtors, whenever found. Such levy shall take precedence over any and all liens, mortgages, conveyances or incumbrances taken or had on such property, subsequent to the docketing of said judgment in said clerk's office, and no property of said judgment debtor or debtors shall be exempt from such levy and sale. All moneys collected upon execution under the provisions of this section shall be paid by the officer collecting the same, less his legal fees and costs thereon, to such county treasurer or special deputy commissioner who shall apportion and account for the same as provided by this act. In case such judgment debtor or debtors shall have given the bond provided for in section eighteen of this act, the state commissioner of excise may forthwith proceed to collect from the sureties thereon the amount of such judgment, together with the costs of collection, by due process of law, and the issuing of an execution under the provisions of this act shall not be a condition precedent to the enforcement of the provisions and penalties of any bond given by such judgment debtor or debtors pursuant to the provisions of this act. At the end of each month every county clerk shall make under his hand and official seal

and forward to the state commissioner of excise a written report of all orders or judgments filed or entered in his office during such month in favor of or against the state commissioner of excise, and also a report of all orders or judgments entered in said office in favor of or against any person illegally trafficking in liquor or the holder of a liquor tax certificate in any proceeding or action instituted or brought for the purpose of compelling the surrender and cancellation of a liquor tax certificate, or in favor of or against any county treasurer or special deputy commissioner on account of his having issued or transferred or refused to issue or transfer any liquor tax certificate. Such report shall contain the title of the action or proceeding in which each of said orders or judgments was obtained, the date of each order or judgment, also when filed and entered; and also the substance or purport of such order or judgment; also all indictments for violations of the liquor tax law and all judgments of conviction thereon. Such report shall state the date when each indictment was found, the name of the defendant, the time and place when and where the crime was committed, and the particular offense charged; and in case of a conviction shall state the name of the defendant, the date of the conviction and the judgment pronounced thereon, and if the fine imposed shall have been paid in court a statement of that fact. All sealed indictments shall be included in the first report made by such county clerk after the defendant therein shall have been arrested or admitted to bail. Said county clerk shall also furnish a complete certified copy of any such order, indictment, judgment or record upon the request of the state commissioner of excise. The first report made under this section shall include and contain a statement of all orders, judgments, indictments and convictions, and the judgments pronounced thereon in said county, under the liquor tax law, filed or entered in said clerk's office from the twenty-third day of March, eighteen hundred and ninety-six, to and including the date of the said report. The fees or compensation of such clerk for making such report and for making and furnishing a certified copy of any such order, judgment, indictment or record, at the request of the state

commissioner of excise, shall be a legal charge against the county in which the office of the said clerk is situated, and shall be audited and paid as are other lawful claims.

Thus amended, L. 1897, chap. 312.

Collection of fines.—The collection of a fine imposed prior to the amendment of § 34 by L. 1899, chap. 398, could not be enforced by imprisonment under § 484 and § 718 of the Code of Criminal Procedure, because under this section of the Liquor Tax Law a judgment for the amount of the fine is docketed against a person convicted and fined, and “no property of the judgment debtor can escape execution. So that all the tangible property or means which the debtor would have to pay the fine if imprisoned until the fine was paid could be reached by execution * * * In the absence of any provision to enforce the collection of the penalty by means of imprisonment, we are not to assume that the legislature intended that two remedies for the enforcement of the penalties and the collection of the fines should be concurrent, viz., those of imprisonment and judgment and execution.” The amendment, however, expressly provides for the additional concurrent remedy and makes its application mandatory. *People ex rel. Bedell v. Kinney*, 24 App. Div. 300, reversing unreported decision of *White, J. S. C. See also *People ex rel. Langworthy v. Hazard*, 23 Misc. 477; *People v. Stock*, 157 N. Y. 681, affirming (without opinion), 26 App. Div. 564, affirming unreported decision of *Barnard, J. S. C.; *People v. Smith*, 35 App. Div. 624, affirming (without opinion) unreported decision of *Houghton, Saratoga Co. J.; *People v. Critelli*, 35 App. Div. 632 (no opinion); *People v. Matthews*, 37 App. Div. 630 (no opinion); *People v. Mueller*, 37 App. Div. 630 (no opinion).

§ 37. Duties of public officers in relation to complaints and prosecutions under this act.—It shall be the duty of the special deputy commissioners and special agents and of every county treasurer, sheriff, deputy sheriff, police officer or constable, having notice or knowledge of any violation of the provisions of this act, to immediately notify the district attorney of the county in which such violation occurs, by a statement under oath of the facts of such violation, and it shall be the duty of such district attorney when complaint on oath is made of such violation, forthwith to cause the arrest and attend the examination personally or by an assistant, of each person so complained of, unless a term of court with a grand jury in attendance shall be appointed to be

* Opinion on file in Department of Excise.

held in such county within ten days from the time of the receipt by the district attorney of such verified complaint, or unless such accused persons shall have been examined upon such charge and admitted to bail or committed thereon. It shall be the duty of the district attorney to prepare and present to the grand jury of the county all evidence tending to show a violation in each case within his knowledge, or reported to him pursuant to the provisions of this section, or reported to him by the verified complaint of any reputable citizen, except that said district attorney shall prosecute such violations as are specified in subdivision two of section thirty-five in the court of special sessions having jurisdiction thereof and the said district attorney shall prosecute any person violating any of the provisions of this act and for each and every violation thereof. Within five days after the discharge of any grand jury, the district attorney shall file in the office of the clerk of the county a certified statement giving the name and residence of each person charged with a violation of the liquor tax law, which charge shall have been investigated and dismissed by such grand jury, and also giving the name and residence of each witness examined in the investigation of each such charge. All officers authorized to make arrests in any city, town or village, and the special agents appointed under section ten of this act may in the performance of their duties enter upon any premises where the traffic in liquors is carried on or liquors are exposed for sale at any time when such premises are open, except that places occupied by membership corporations incorporated prior to the twenty-third day of March, eighteen hundred and ninety-six, which traffic in liquors solely with the members thereof shall not be entered for inspection by any officer unless such entry and inspection is expressly authorized and directed by the state commissioner of excise by written instructions.

Thus amended, L. 1897, chap. 312; and L. 1900, chap. 367.

Duties of special agents and local criminal authorities.—The relations between the State Commissioner of Excise and special agents are made confidential by statute. "Under his direction they are required to investigate all matters relating to the collection of liquor taxes and

penalties under the act. They may also investigate other matters with reference to violations of the Liquor Tax Law and, with certain county and municipal officers are required to notify district attorneys of violations of the statute which may come to their knowledge. * * * There is no provision in the Liquor Tax Law or any other statute imposing upon special agents of the Excise Department any duty or obligation to appear as witnesses before grand juries, or at all, otherwise than under and by virtue of subpoenas. * * * There is an entire absence of statutory law making it a duty of a special agent to take any part in the prosecution of violations of the Liquor Tax Law after he shall have investigated the matter and made a report to the district attorney. * * * The only officer or person competent to enforce the law by criminal action is the district attorney." *People ex rel. Larkin v. Hull*, 23 Misc. 63.

Special agents make the investigations authorized by § 10 under direction of the State Commissioner of Excise. The methods to be adopted in the course of such investigations are not specially defined or limited by the statute and it was doubtless the intention of the legislature to leave to the state officials making such investigation the largest discretion and latitude in respect to the methods to be adopted by them, provided of course, that such methods do not interfere with any of the rights of the parties whose acts are under investigation. Special agents, therefore, acting as ordinary patrons of a place where liquors are sold violate no right of the proprietor in offering to purchase liquors, the sale of which is unlawful. *Lyman v. Oussani et al.*, 33 Misc. 409.

Dismissal of indictments on motion of district attorney.—A district attorney may apply to the court, under § 671 of the Code of Criminal Procedure, for the dismissal of an indictment for violation of the Liquor Tax Law without violating this section of the Liquor Tax Law, and becoming liable to the penalty imposed by § 38 of said act unless "there is fair reason to believe from the evidence at command, or which by diligence may be obtained, a conviction can be, or if properly weighed, ought to be, had." *People v. Kurinsky*, 23 Misc. 504.

§ 38. Penalties for neglect of public officers to perform their duty under this act.—Any officer who shall neglect or refuse to perform his duty under the provisions of this act, shall be liable to a penalty of five hundred dollars for each and every offense, and if such officer be a county treasurer or district attorney, he shall be removed from office by the governor after hearing and determination thereon and decision that such neglect or refusal has

occurred. Any citizen may prefer charges to the governor under this section.

§ 39. **Recovery of damages in a civil action.**—A recovery may be had in a civil action of the damages suffered by reason of the intoxication of any person, from any corporation, association, copartnership or person who shall by selling or giving away liquors have caused such intoxication, if the person or one of the persons suffering such damage shall, previous to such selling or giving away, have given written notice to such corporation, association, copartnership or person, or to their agents or employees, or to the person so selling or giving away, forbidding such selling or giving away liquors to the person whose intoxication shall have caused such damage; or such damage may be recovered from any corporation, association, copartnership or person owning or renting or permitting the occupation of any building or premises where such selling or giving away of liquors shall have occurred, jointly with the corporation, association, copartnership or person selling or giving away, or severally when the notice herein provided for shall have been given to such owners or their authorized agents, and not otherwise.

§ 40. **Intoxication in a public place.**—Any person intoxicated in a public place is guilty of a misdemeanor, and may be arrested without warrant while so intoxicated, and shall be punished by a fine of not less than three nor more than ten dollars, or by imprisonment not exceeding six months or by both such fine and imprisonment. The purchase or procurement of liquor for any person to whom it is forbidden to sell liquor under section thirty of this act, is a misdemeanor, punishable upon conviction, by a fine of not less than ten dollars or by imprisonment not exceeding six months, or by both such fine and imprisonment.

Thus amended, L. 1897, chap. 312.

Public intoxication does not make one a disorderly person.—This section originally declared one guilty of public intoxication to be a disorderly person but he was not one of the disorderly persons affected by § 899-913 of the Code of Criminal procedure. *People ex rel. Shortell*

v. *Markell*, 20 Misc. 149. Then as now, public intoxication was a misdemeanor and under § 35, sub. 2, courts of special sessions have exclusive jurisdiction to try and determine all complaints therefor which are not subject to removal and prosecution by indictment under § 57 of the Code of Criminal Procedure. *People v. Mulkins*, 25 Misc. 599.

§ 41. Employment of persons addicted to intoxication by common carriers.—Any person or officer of an association or corporation engaged in the business of conveying passengers or property for hire, who shall employ in the conduct of such business, as an engineer, fireman, conductor, switch-tender, train dispatcher, telegrapher, commander, pilot, mate, fireman or in other like capacity, so that by his neglect of duty the safety and security of life, person or property so conveyed might be imperiled, any person who habitually indulges in the intemperate use of liquors, after notice that such person has been intoxicated, while in the active service of such person, association or corporation, shall be guilty of a misdemeanor.

§ 42. Penalties; actions to recover.—Any corporation, association, copartnership or person who shall traffic in liquor contrary to the provisions of the liquor tax law, or who shall make a false statement upon application for a liquor tax certificate, or upon application for the transfer or surrender and cancellation thereof, or who shall violate any of the provisions of sections eleven, thirteen, twenty-one, twenty-two, twenty-three, twenty-four, twenty-five, twenty-six, twenty-seven, twenty-eight, twenty-nine, thirty, thirty-one, thirty-two, thirty-five, thirty-six, or thirty-seven of said law, in addition to the punishment and penalties in this act otherwise imposed and provided, shall be liable to a penalty of fifty dollars for each and every violation, to be recovered by the state commissioner of excise in an action brought in his name as such commissioner, in any court of record in any county of the state, provided that two or more penalties may be sued for and recovered in the same action; and if such corporation, association, copartnership or person be the holder of a liquor tax certificate, such certificate shall be forfeited. When an action is brought in

any county other than the county wherein the defendant resides, or in an adjoining county, the place of trial of such action may be changed to any county adjoining the county wherein the defendant resides, for cause shown as provided by the code of civil procedure. If judgment be recovered against the holder of a liquor tax certificate in any action for penalties, such judgment shall provide, in addition to the penalties included therein, that such certificate and all rights thereunder of the holder thereof, including all rebate moneys upon cancellation, be forfeited, and that the defendant, or any person having such certificate in his possession or under his control, shall surrender said certificate to the officer who issued the same, or to his successor in office, immediately upon the service of a certified copy of said judgment; and neglect or refusal of any person to surrender said certificate in pursuance of the provisions of any such judgment shall be a contempt of court, punishable in the manner provided by the code of civil procedure. All moneys recovered in any such action or actions shall be paid over and accounted for in the same manner as are moneys collected under subdivision four of section eleven of this act. The state commissioner of excise may also in like manner bring an action in his name as such commissioner to recover the penalty provided for by section thirty-eight of this act and the provisions of this section shall apply to the commencement and prosecution of such action and the disposition of all moneys recovered as penalties therein.

Thus amended, L. 1897, chap. 312.

Penalty actions.—The cause of action in *Lyman v. Venderbosch*, 37 App. Div. 632 (no opinion) was the maintenance of booths and stalls in violation of clause "h" of § 31. *Lyman v. Matty*, 35 App. Div. 227, and *Lyman v. Corey*, 28 App. Div. 623, were actions to recover penalties on account of the illegal sale of liquor on Sunday.

Change of venue.—When the venue of an action for penalties is laid in a county adjoining the county in which the defendant resides, the place of trial may not be changed to the county of his residence, the language of § 42 being different from that of § 18 and *Lyman v. Gramercy Club et al.*, 28 App. Div. 30, is not an authority. *Lyman v. Matty*, 35 App. Div. 227. For insufficiency of moving affidavits, see *Lyman v. Corey*, 28 App. Div. 623.

§ 43. Distribution of copies of this act by the secretary of state.—Immediately upon this act becoming a law the secretary of state shall cause twenty thousand copies thereof to be printed, of which five thousand shall be printed in the German language and shall transmit as soon as possible to the county treasurers and to the special deputy commissioners such number as may in his judgment be proper for the use of such treasurers and commissioners, and for distribution by them to persons trafficking in liquors and others.

§ 44. Laws, grants and charters repealed; saving clause.—The provisions of any special or local law, grant or charter in conflict with this act are hereby repealed and annulled. Of the laws enumerated in the schedule hereto annexed, that portion specified in the last column is repealed, but the provisions of any such relating to the transfer, cancellation or revocation of a license, the collection of penalties or prosecutions for the violation of the law shall continue in force as to any license, which has not expired at the time this act takes effect, until the expiration thereof, subject to the provisions of this act, in relation to the performance of the duties of boards of excise or excise commissioners by special deputies or special agents designated by the state commissioner of excise. The repeal of any law by this act shall not revive a law repealed thereby, but such repeal shall not impair any act done or right accruing, accrued or acquired, or liability, penalty, forfeiture or punishment incurred prior to the time this act takes effect, under or by virtue of any law so repealed, and the same may be asserted, enforced, prosecuted or inflicted as fully and to the same extent as if such law had not been repealed. All actions and proceedings, civil or criminal, commenced under or by virtue of a law so repealed and pending immediately prior to the taking effect of this act, may be prosecuted and defended to final effect in the same manner as they might have been under the laws then existing, subject to the provisions of this act authorizing special deputy commissioners or special agents designated by the state commissioner of excise to perform the duties of boards of excise.

SPECIAL ACTS

Amending and Supplementing the Liquor Tax Law.

CHAPTER 83. LAWS OF 1897.

AN ACT providing for the audit and payment, by cities of moneys due by reason of the termination of licenses on June thirtieth, eighteen hundred and ninety-six.

Became, a law March 22, 1897, with the approval of the Governor. Passed three-fifths being present.

The People of the State of New York, represented in Senate and Assembly do enact as follows:

Section 1. The officer or board in each city charged by law with the duty of auditing claims against such city, is hereby authorized and directed, upon the presentation of a claim therefor, to audit and allow within thirty days after the passage of this act, to any person who on the thirtieth day of June, eighteen hundred and ninety-six, was the holder of a valid license for the sale of strong or spirituous liquors, wines ale or beer, granted under the provisions of any law in force on the twenty-second day of March, eighteen hundred and ninety-six, and which license by virtue of the provisions of section four of chapter one, hundred and twelve of the laws of eighteen hundred and ninety-six, known as the liquor tax law, was terminated on the said thirtieth day of June, such sum as he may be entitled to receive under said section four. Claims not presented within thirty days, as herein prescribed, may be audited and allowed by such officer or board at any time in the same manner and within the same time as

claimant and the amount claimed and allowed, and shall deliver one of such certificates to the claimant and file the other with the disbursing officer of the city.

§ 3. The amount allowed upon such claim shall be paid by the disbursing officer, on demand, from any moneys belonging to the city heretofore or hereafter received under the liquor tax law.

§ 4. This act shall take effect immediately.

CHAPTER 442. LAWS OF 1897.

AN ACT supplementary to chapter one hundred and twelve of the laws of eighteen hundred and ninety-six, entitled "An act in relation to the traffic in liquors and for the taxation and regulation of the same and to provide for local option, constituting chapter twenty-nine of the general laws," and to the acts amendatory thereof.

Became a law, May 17, 1897, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly do enact as follows:

Section 1. On and after the first day of January, eighteen hundred and ninety-eight, the excise taxes assessed under chapter twenty-nine of the general laws, entitled "An act in relation to the traffic in liquors and for the taxation and regulation of the same and to provide for local option, constituting chapter twenty-nine of the general laws," and under the acts amendatory thereof, in cities containing a population of fifteen hundred thousand or more, which are or shall be formed by the consolidation of territory situate in one or more counties, shall continue to be assessed in the several portions of the territory so consolidated to form such city, at the same rate as such taxes are assessed on the thirty-first day of December, eighteen hundred and ninety-seven, in the several portions of the territory so consolidated. Such excise taxes so assessed shall be payable to and collected by the

same officers or their successors in office who are charged with the collection thereof on the thirty-first day of December, eighteen hundred and ninety-seven, under the provisions of said act. The portion of the taxes belonging to the locality, assessed in such territory so consolidated, shall belong and be paid to the city so formed.

§ 2. This act shall take effect on the first day of January, eighteen hundred and ninety-eight.

CHAPTER 742. LAWS OF 1897.

AN ACT authorizing the state commissioner of excise to treat that portion of the city of Rome not included within the corporation tax district limits of said city as a separate town.

Accepted by the City.

Became a law, May 22, 1897, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly do enact as follows:

Section 1. The state commissioner of excise shall, on or before the first day of May, eighteen hundred and ninety-seven, cause an enumeration to be made of the inhabitants of the city of Rome residing without the limits of the tax corporation district for the purpose of fixing the excise taxes to be assessed in said territory under the provision of section eleven of the liquor tax law, and thereafter said territory shall be treated as a separate town by said state commissioner of excise under the provisions of chapter one hundred and twelve of the laws of eighteen hundred and ninety-six for such purpose, and the excise taxes assessed therein shall be collected and distributed as now provided by law.

§ 2. This act shall take effect immediately.

CHAPTER 775. LAWS OF 1897.

AN ACT to authorize the village of Stamford, Delaware county, to vote upon questions specified in section sixteen of chapter one hundred and twelve of the laws of eighteen hundred and ninety-six.

Became a law, May 24, 1897, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly do enact as follows:

Section 1. The board of trustees of the village of Stamford, Delaware county, are authorized and empowered by resolution to submit to the electors of such village at an annual charter election or at a special meeting called for that purpose, the questions mentioned in section sixteen of the liquor tax law. Such questions shall be again submitted at the annual charter election to be held in such village in the year eighteen hundred and ninety-nine and every second year thereafter. Whenever the board of trustees shall by resolution submit such questions to the electors of such village, the clerk of the village shall cause to be prepared ballots in the same form and manner as is provided in section sixteen of the liquor tax law, substituting the name of the village for the name of the town. The votes cast at any such meeting or election upon such questions shall be canvassed in the same manner as other questions or propositions submitted to a village meeting or election as provided by the charter of such village. If a majority of the votes upon either of such questions is in the negative, no liquor tax certificate shall be issued to any person within such village under the subdivision or subdivisions of section eleven, upon which the vote shall be in the negative. If a majority of the votes upon either of such questions shall be in the affirmative a liquor tax certificate shall

scribed in this act, is subject to the provisions of the liquor tax law. The electors of such village shall not vote upon questions relating to the sale of liquors at any town meeting.

§ 2. This act shall take effect immediately.

CHAPTER 497. LAWS OF 1898.

AN ACT to amend chapter four hundred and thirty-nine of the laws of eighteen hundred and ninety-seven, entitled "An act to provide for the holding of annual town meetings and elections in the towns in the counties of Rockland, Orange and Sullivan."

Became a law, April 22, 1898, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly do enact as follows:

Section 1. Chapter four hundred and thirty-nine of the laws of eighteen hundred and ninety-seven, entitled "An act to provide for the holding of annual town meetings and elections in the towns in the counties of Rockland, Orange and Sullivan," is hereby amended to read as follows:

* * * * *

§ 7. The questions relating to the sale of liquors in the several towns in the counties of Sullivan, Orange and Rockland, as prescribed in section sixteen of the liquor tax law, shall be submitted to the voters of such towns at the general election in the year eighteen hundred and ninety-eight, and the liquor tax certificate shall be issued in such towns pursuant to the vote upon such questions, as now provided by the liquor tax law. Such questions may be again submitted in such towns, at the town meetings to be held at the time of the general election in the

TABLE OF CASES

RELATING TO

THE LIQUOR TAX LAW.

	PAGE
Adelphi Club ads. People, 149 N. Y., 5.....	539
Albany Brewing Co. v. Barkley, 42 App. Div., 335..	561, 616, 617, 622, 627
	627
Anchor Brewing Co. v. Burns, 32 App. Div., 272...	600, 616, 616, 622, 627
Augner v. Mayor, 14 App. Div., 461.....	541
Baker v. Bucklin, 22 Misc., 560; aff'd 43 App. Div., 336.....	557, 561
Balogh v. Lyman, 6 App. Div., 271.....	541
Barkley ads. Albany Brewng Co., 42 App. Div., 335...	561, 616, 617, 622
	627, 627
Barnett ads. People, unreported decision of *McMahon, J.....	682
Barrie ads. Metropolitan Board of Excise, 34 N. Y., 657.....	617
Berean ads. McMullen, 29 Misc., 443.....	569, 569, 570
Bishop ads. People ex rel. Watkins, 21 App. Div., 634.....	570
Boards of Election Inspectors ads. Eggleston, 51 App. Div., 38...	569, 570
	570, 570, 634
Boone et al. ads. People ex rel. Lyman, unreported *referee's decision.	588
Boudouln ads. People, 19 Misc., 665.....	681, 681
Brede ads. People, unreported decision of *Sutherland, Co. J....	648, 652
	664, 666, 666, 668, 674, 675, 675, 677, 680
Broadway Garden Hotel and Cafe Co. et al. ads. Lyman, 33 App. Div.,	
130 rev'g unreported decision of *Scott, J. S. C. ...	589, 592, 593, 593, 594
	665
Brucker et al. ads. Lyman, 26 Misc., 594 aff'd 42 App. Div., 624....	588
	591, 592, 593
Bucklin ads. Baker, 22 Misc., 560, aff'd 43 App. Div., 336.....	557, 561
Burns ads. Anchor Brewing Co., 32 App. Div., 272..	600, 616, 616, 622, 627
Chandler ads. People ex rel. Crane, 41 App. Div., 178.....	569, 569, 570
Chase ads. People, 41 App. Div., 12.....	667, 677
Cheever et al. ads. Lyman, 31 Misc., 100, aff'd 52 App. Div., 635....	591

704 REPORT OF THE STATE COMMISSIONER OF EXCISE.

	PAGE
Coyle et al. ads. Lyman, unreported *referee's decision.....	592
Critelli ads. People, 35 App. Div., 632.....	666, 677, 678, 685
Crotty ads. People, 22 App. Div., 77.....	648, 652, 664, 666, 675
Dalton ads. People ex rel. Deutsch, 9 Misc., 249.....	607, 608
Decker ads. People ex rel. Decker, 48 App. Div., 638, aff'g 28 Misc., 690.....	568, 570, 571, 637
Dillon ads. People, 43 App. Div., 623.....	666, 677
Dippold ads. People, 30 App. Div., 62.....	648, 652, 664, 666, 670, 675
Durante ads. People, 19 App. Div., 292.....	600, 616, 619, 622, 626, 627
Eggleston v. Boards of Election Inspectors, 51 App. Div., 38....	569, 570 570, 570, 634
Elles ads. People ex rel. Fuller, unreported decision of *Lyons, J. S. C.....	568, 569
Ely ads. People ex rel. Taylor, unreported decision of *Keneffick, J. S. C.....	569, 570, 571, 571, 599, 634, 637
Excise Board ads. People ex rel. Gentilese, 7 Misc., 415.....	607
Ferranto ads. People, unreported decision of *Sutherland, Co. J.....	666, 674
Flebbe ads. Koehler, 21 App. Div., 210.....	600, 616, 622, 627
Forgotson ads. Frank, 30 Misc., 816, rev'd 31 Misc., 726.....	627
Foster ads. People ex rel. Smith, 27 Misc., 576.....	570, 571, 598, 634, 637
Frank v. Forgetson, 30 Misc., 816, rev'd 31 Misc., 726.....	627
Giese ads. Hilliard, 155 N. Y., 702, aff'g 25 App. Div., 222, rev'g unre- ported decision of *Lawrence, J. S. C.....	558, 561, 618, 620, 655
Ging v. Sherry, 32 App. Div., 354, rev'g unreported decision of *Mad- dox, J. S. C.....	557, 561, 621
Goodson ads. Herman, 18 Misc., 604.....	600, 616, 617, 622, 627
Gottschalk v. Schock, 36 App. Div., 638.....	600
Gramercy Club et al. ads. Lyman, 28 App. Div., 30.....	588, 589, 592, 593, 594 665, 690
Gramercy Club et al. ads. Lyman, 39 App. Div., 661....	590, 592, 593, 594 665, 672
Griffin et al. ads. Lyman, 43 App. Div., 623.....	592, 594
Hamilton ads. People ex rel. Bagley, 25 App. Div., 428, rev'g 21 Misc., 375.....	607, 612, 612, 635
Hamilton ads. People ex rel. Clint, 27 Misc., 360....	570, 571, 598, 634, 637

TABLE OF CASES.

705

	PAGE
Herman v. Goodson, 18 Misc., 604.....	600, 616, 617, 622, 627
Hilliard v. Glese, 155 N. Y., 702; aff'g 25 App. Div., 222; rev'g unreported decision of *Lawrence, J. S. C.....	558, 561, 618, 620, 655
Hilliard ads. People ex rel. Belden Club, 28 App. Div., 140, aff'g 50 N. Y. Supp., 900.....	576, 597, 597, 634, 635
Hilliard ads. People ex rel. Gray, unreported decision of *Beekman, J. S. C.	600, 603 616, 623
Hilliard ads. People ex rel. Walsh, unreported decision of *Truax, J. S. C.	625, 637
Hoag ads. People ex rel. Anderson, 11 App. Div., 74, aff'g unreported decision of *Keogh, J. S. C.....	596, 597, 635, 648
Holley ads. People ex rel. Green, 47 App. Div., 634.....	570, 570
Huffman ads. People, 24 App. Div., 233.....	674, 674, 675
Hughes ads. Nostrand, 54 App. Div., 602.....	578
Hull ads. People ex rel. Larkin, 23 Misc., 63.....	550, 687
Ingersoll ads. People ex rel. Cole, unreported decision of *Smith, J. S. C.	634
Kane et al. ads. Lyman, 57 App. Div., 540.....	591, 592, 600, 616
Kinney ads. People ex rel. Bedell, 24 App. Div., 309, rev'g unreported decision of *White, J. S. C.....	678, 685
Koehler v. Flebbe, 21 App. Div., 210.....	600, 616, 622, 627
Koenig ads. People, 9 App. Div., 436.....	658, 668
Kresser v. Lyman, 74 Fed. Rep., 765.....	541, 556, 618
Kurinsky ads. People, 23 Misc., 504.....	687
Kurtz et al. ads. Lyman, 166 N. Y. 274, aff'g 48 App. Div., 633....	588, 591
	592, 594, 600, 622, 627, 646
Lammerts ads. People ex rel. Sweeney, 14 App. Div., 628, aff'g 18 Misc., 343.....	578, 579, 607, 608, 612, 635
Levy ads. People, 24 Misc., 469.....	681, 681
Lyman ads. Balogh, 6 App. Div., 271.....	541
Lyman v. Broadway Garden Hotel and Cafe Co. and Fidelity and Deposit Co., 33 App. Div., 130, rev'g unreported decision of *Scott, J. S. C.	589, 592, 593, 593, 594, 665
Lyman v. Brucker and Rochester Title and Guarantee Co., 26 Misc., 594; aff'd 42 App. Div., 624.....	588, 591, 592, 593
Lyman v. Cheever and United States Guarantee Co., 31 Misc., 100; aff'd 52 App. Div., 635.....	591, 592, 623, 664
Lyman v. Cohen, 28 App. Div., 622.....	681, 680

	PAGE
Lyman v. Griffin and American Bonding and Trust Co., 43 App. Div., 623	592, 594
Lyman v. Hayes and Fidelity and Deposit Co., 43 App. Div., 623	590, 592 593, 593
Lyman v. Kane and United States Guarantee Co., 57 App. Div., 549 ..	591, 592, 600, 616
Lyman ads. Kresser, 74 Fed. Rep., 765	541, 556, 618
Lyman v. Kurtz and the City Trust Safe Deposit and Surety Co. of Philadelphia, 166 N. Y. 274, aff'g 48 App. Div., 633	588, 591, 592, 594 600, 622, 627, 645
Lyman v. McGreivey, 150 N. Y., 561; aff'g 25 App. Div., 68; aff'g unreported decision of *McLaughlin, J. S. C.	557
Lyman v. Matty, 35 App. Div., 227	600, 600
Lyman v. Mead and Fidelity and Deposit Co., 56 App. Div., 582	576 591, 592, 600, 612, 616
Lyman v. Morel and the American Bonding and Trust Co., unreported decision of *Clark, J. S. C.	592, 593, 594, 605
Lyman v. Oussani and Fidelity and Casualty Co., 33 Misc., 400	550, 592 593, 593, 603, 605, 687
Lyman ads. People ex rel. Briggs, 48 App. Div., 484; aff'd 163 N. Y., 602	558, 636
Lyman ads. People ex rel. David Stevenson Brewing Company, unreported decision of *Dickey, J. S. C.	623, 624, 664
Lyman ads. People ex rel. Fallert Brewing Co., 53 App. Div., 470; aff'g unreported decision of *Garretson J. S. C.	623, 624, 664
Lyman ads. People ex rel. Ging, 46 App. Div., 312	557, 621, 624
Lyman ads. People ex rel. Lawton, 33 Misc., 243	576, 576, 600, 600, 605 616, 621, 622, 623, 624, 627, 628, 645
Lyman ads. People ex rel. Miller, 156 N. Y., 407; aff'g 27 App. Div., 527	600, 606, 618, 620, 621, 622, 622, 623, 624, 624, 627, 627, 628
Lyman ads. People ex rel. Ochs, 25 Misc., 217	624, 627
Lyman ads. People ex rel. Seltz, 59 App. Div., 172, aff'g 32 Misc., 108 ..	600, 621, 622, 623, 623, 624, 627
Lyman ads. People ex rel. Sweet, 157 N. Y., 368, aff'g 30 App. Div., 135, aff'g 20 Misc., 80	549
Lyman ads. People ex rel. Wright, unreported decision of *Smith, J. S. C.	621, 624
Lyman v. Perlmutter and Fidelity and Deposit Co., 166 N. Y., 410; aff'g 49 App. Div., 630, aff'g unreported *referee's decision ..	588, 590, 592 648, 652, 664, 665, 670
Lyman v. Plymouth Social Club and American Surety Co., unreported decision of *Bischoff, J. S. C.	589, 592, 593, 593, 665
Lyman v. Racopolis and the American Surety Co., unreported decisions of *Fitzgerald, J. S. C.	592, 594, 594, 666

TABLE OF CASES.

707

	PAGE
Lyman v. Ruehl and Fidelity and Deposit Co., unreported decisions of *Gildersleeve, J. S. C.....	592, 594, 594, 666
Lyman v. Schenck and Rochester Title Insurance Co., 37 App. Div., 234	588, 588, 590, 591, 665
Lyman v. Schermerhorn and Fidelity and Deposit Co., 167 N. Y., 113, aff'g 53 App. Div., 32.....	576, 591, 592, 600, 603, 616, 623
Lyman v. Shenandoah Social Club and Fidelity and Deposit Co., 39 App. Div., 459.....	589, 590, 590, 591, 591, 592, 593, 593, 593, 665, 672
Lyman v. Siebert and United States Guarantee Co., 31 Misc., 285....	591, 592, 593, 594
Lyman v. Swarts and Harpending, 41 App. Div., 624....	576, 592, 600, 616
Lyman v. True Friends Social and Literary Circle and Fidelity and Deposit Co., 38 App. Div., 629.....	592, 594
Lyman v. Unity League and American Surety Co., 38 App. Div., 630..	592, 593, 594
Lyman v. Venderbosch, 37 App. Div., 632.....	667, 690
Lyman v. Young Men's Cosmopolitan Club and Fidelity and Deposit Co., 38 App. Div., 220, rev'g unreported decision of *Lawrence, J. S. C.	592, 594
Lyman v. Zimbrich and Fidelity and Deposit Co., unreported deci- sion of *Dunwell, J. S. C.....	592, 593, 594
McGowan ads. People ex rel. Smaw, 44 App. Div., 30.....	642, 644, 648 657, 665
McGrath ads. Nieland, 29 Misc., 682.....	640, 645
McGreivay ads. Lyman, 159 N. Y., 561; aff'g 25 App. Div., 68; aff'g. unreported decision of *McLaughlin, J. S. C.....	557
McMahon ads. People, unreported decision of *Andrews, J. S. C....	681
McMullen v. Berean, 29 Misc., 443.....	569, 569, 570
McNeeley v. Welz, 106 N. Y. 124, aff'g 20 App. Div., 506....	600, 616, 610 617, 617, 622, 627
Macy ads. People ex rel. Hartigan, unreported decision of *Longley, Co. J.	595, 635
Manzer ads. People ex rel. Ryan, 18 Misc., 292.....	628, 637
Markell ads. People ex rel. Shortell, 20 Misc., 140.....	680, 688
Mathusa ads. Niles, 162 N. Y., 546, aff'g 20 App. Div., 483, aff'g 19 Misc. 96.....	576, 600, 600, 616, 616, 617, 622, 627
Matter of Adriance v. Ramage, 59 App. Div., 440, aff'g unreported de- cision of *Underwood, Co. J.....	578, 581, 583, 597, 641
Matter of Aldous v. Goodwin, unreported decision of *Russell, J. S. C.	584, 640
Matter of Antisdale v. Rifenburgh, 43 App. Div., 623.....	640, 642, 670

	PAGE
Matter of Barnard v. Rivers, 48 App. Div., 423....	577, 599, 600, 642, 642 650, 668, 670, 671
Matter of Bradley v. Hall, 22 Misc., 301....	621, 627, 638, 643, 643, 645, 667 667, 677
Matter of Bridge v. Mohrmann, 36 App. Div., 533; aff'g 25 Misc. 213..	576 577, 579, 581, 597, 597, 640, 649
Matter of Campbell v. Robinett, 162 N. Y. 612; aff'g 46 App. Div., 634.....	620, 638, 642, 653, 665
Matter of Chase v. Perew, 164 N. Y., 586; aff'g 50 App. Div., 622....	577 642, 647, 670, 671
Matter of Clement v. Harley, unreported decision of *Leventritt, J. S. C.....	656
Matter of Clement v. Wilcox, 29 Misc., 29.....	568, 569, 598, 642, 650
Matter of Coman v. Downer, 50 App. Div., 622..	620, 638, 642, 651, 665, 670
Matter of Cowles v. Bergin, 34 Misc., 447.....	578, 641
Matter of DeGraff v. Clemons, 37 App. Div., 626.....	558, 636
Matter of Fall v. Meehan, 26 Misc., 611; aff'd 39 App. Div., 671.....	576 640, 644, 644, 650, 650, 651
Matter of Feist v. Locke, unreported decision of *Bischoff, J. S. C....	582 641, 646, 650
Matter of Flanagan v. Harris, 49 App. Div., 99; aff'g unreported de- cision of *Garretson, J. S. C.....	586, 641
Matter of Getman, 28 Misc., 451.....	568, 569, 569, 570, 570, 571, 637
Matter of Griffin, — Misc., —.....	569, 570, 571, 635
Matter of Haight v. Parsell, — App. Div., —; aff'g 33 Misc., 544....	578 579, 580, 608, 641
Matter of Halbran v. Canavan, 30 Misc., 515..	620, 638, 640, 644, 644, 647 648, 649, 650
Matter of Halbran v. Donnellon, 30 Misc., 517..	620, 638, 640, 644, 644, 645 649
Matter of Halbran v. Lenz, unreported decision of *McAdam, J. S. C.	640, 649
Matter of Hanson v. Howard, 66 N. Y. Supp., 1133.....	639, 641
Matter of Harder v. McNamee, unreported decision of *Edwards, J. S. C.....	582, 640
Matter of Harper v. Keller, 30 Misc., 663....	576, 577, 580, 641, 651, 657
Matter of Harper v. Keller, unreported decision of *Bookstaver, J. S. C.	656
Matter of Harper v. Keller, unreported decision of *Fitzgerald, J. S. C.	657
Matter of Hawkins v. Thiel Bros., 165 N. Y., 188; rev'g 54 App. Div., 617.....	579, 580, 612, 613, 641, 641
Matter of Henry v. Moran, 56 App. Div., 268; aff'g unreported deci- sion of *Bischoff, J. S. C.....	642, 643, 650, 650, 652, 664, 665, 667

	PAGE
Matter of Henry v. Selby, unreported decision of *Truax, J. S. C....	643
	650, 667
Matter of Herse v. Savage, unreported decision of *Lambert, J. S. C..	583
	585, 641
Matter of Hilliard v. Kissel, unreported decision of *Truax, J. S. C..	609
	612, 641
Matter of Holden v. McCusker, 23 Misc., 446..	608, 609, 610, 641, 644, 644
Matter of Holmes v. Henschel, unreported decision of *Smith, J. S.	
C.	583, 640
Matter of Hunter v. Caffrey, — App. Div., —; aff'g 34 Misc., 389..	540
	656
Matter of Hyde v. McAllister, unreported decision of *Woodward, J.	
S. C.	640
Matter of Jenny v. Manzer, 19 Misc., 244; aff'd 19 App. Div., 627....	600
	616, 617, 621, 622, 624, 626, 627, 627
Matter of Johnson v. Fogarty, unreported decision of *Werner, J.	
S. C.	584, 585, 585, 586, 640, 643, 647, 667
Matter of Johnson v. Mayle, 18 Misc., 498.....	577, 581, 640, 648
Matter of Keene v. Toole, unreported decision of *McLennon, J. S. C.	640
Matter of Kessler v. Cashin, 163 N. Y., 205; rev'g 44 App. Div., 635;	
aff'g 28 Misc., 336.....	578, 579, 640, 644, 652
Matter of Kessler v. Cashin, unreported decision of *Russell, J. S. C.	652
Matter of Kinzel v. Malone, 28 Misc., 622.....	642, 650, 651, 665, 669
Matter of Klein v. Horey, 37 App. Div., 633.....	640
Matter of Klevesahl v. Perry, 30 Misc., 361.....	579, 640
Matter of Krieger, 59 App. Div., 346.....	569, 569, 570, 571, 634
Matter of Leet v. King, 43 App. Div., 622.....	640
Matter of Lewis v. Pilchen, 26 Misc., 532.....	608, 609, 610, 613, 641
Matter of Livingston v. Shady, 24 App. Div., 51; aff'g unreported deci-	
sion of *Russell, J. S. C.	619, 638, 640
Matter of Locklin v. Lee, 47 App. Div., 634; aff'g unreported *referee's	
decision.....	656, 671, 671
Matter of Locklin v. Woollett, 47 App. Div., 634; aff'g unreported	
*referee's decision.....	656, 656, 671
Matter of Loper v. Slattery, 165 N. Y., 618; aff'g 53 App. Div., 576..	579
	641
Matter of Loper v. Slattery, 32 Misc., 534.....	646
Matter of Lord v. Coughlin, 32 Misc., 223.....	577, 581, 597, 641
Matter of Lyman v. Baldwin, 26 Misc., 568.....	583, 640
Matter of Lyman v. Belden Club, 33 App. Div., 640.....	635, 642, 665
Matter of Lyman v. Bradsted, 26 Misc., 629.....	558, 655
Matter of Lyman v. Campbell, unreported decision of *Fitzgerald, J.	
S. C.	641
Matter of Lyman v. Clancy, 34 Misc., 296... ..	577, 641, 643, 650, 650, 664
	665

	PAGE
Matter of Lyman v. Dieffenbacher, 25 Misc., 638.....	643, 664, 678
Matter of Lyman v. Elm Social Club, 53 App. Div., 649..	643, 644, 665, 672
Matter of Lyman v. Erie County Athletic Club, 46 App. Div., 387;	
aff'd 163 N. Y., 552....	576, 620, 620, 638, 638, 642, 649, 650, 650, 665, 672
Matter of Lyman v. Fagan, 26 Misc., 300..	600, 603, 621, 622, 623, 623, 627
	627, 643, 645, 645, 664
Matter of Lyman v. Fuhrmann, 34 App. Div., 389; aff'g unreported	
decision of *McLean, J. S. C.....	608, 609, 612, 641
Matter of Lyman v. Garrison, 24 Misc., 552.....	583, 640
Matter of Lyman v. Gillett, 23 Misc., 710..	581, 582, 584, 597, 640, 643, 648
Matter of Lyman v. Gramercy Club, 28 App. Div., 209; aff'g unre-	
ported decision of *Russell, J. S. C.....	619, 638, 642, 665, 672
Matter of Lyman v. Jehle, unreported decision of *Bischoff, J. S. C..	600
	606, 621, 627, 645, 692
Matter of Lyman v. Korndorfer, 29 App. Div., 390; aff'g decision of	
Stover, J. S. C.....	608, 612, 641
Matter of Lyman v. Korndorfer, 60 N. Y. Supp., 76.....	652
Matter of Lyman v. Lazarowitz, unreported decision of *Truax, J.	
S. C.....	608, 612, 641
Matter of Lyman v. McCarthy, unreported decision of *Kenefick, J.	
S. C.....	577, 642, 670, 671
Matter of Lyman v. Malcolm Brewing Company, 161 N. Y., 119; 160	
N. Y., 96; aff'g 40 App. Div., 46; aff'g unreported decision of *Smith,	
J. S. C.....	559, 620, 620, 620, 638, 643
Matter of Lyman v. Maloney, 28 Misc., 385; aff'd 53 App. Div., 330..	600
	621, 622, 623, 623, 627, 643, 645, 649
Matter of Lyman v. Monahan, 48 App. Div., 275; aff'g 28 Misc., 408..	609
	639, 641, 642, 647, 648, 652, 664, 665, 670
Matter of Lyman v. Murphy, 33 Misc., 349..	576, 577, 577, 581, 581, 597
	641, 643, 646, 650, 650, 651, 664, 665
Matter of Lyman v. Plymouth Social Club, unreported decision of	
*Russell, J. S. C.....	642, 665, 672
Matter of Lyman v. Reynolds Bros., unreported decision of *Fitz-	
gerald, J. S. C.....	586, 610, 610, 642
Matter of Lyman v. Ryan, 161 N. Y., 641; 48 App. Div., 639....	620, 643
	664, 678
Matter of Lyman v. Salatino, 44 App. Div., 507; aff'g 27 Misc., 327..	620
	638, 643, 664, 678
Matter of Lyman v. Scharmann, 32 Misc., 621....	592, 643, 646, 649, 665
Matter of Lyman v. Schrage, unreported decision of *Fitzgerald,	
J. S. C.....	643, 651, 652, 665
Matter of Lyman v. Shenandoah Social Club, unreported decision	
of *Stover, J. S. C.....	642, 648, 652, 664, 665, 672
Matter of Lyman v. Spedel, 51 App. Div., 52; rev'd 163 N. Y.,	
536.....	576, 577, 600, 623, 642, 647, 648, 665, 671

	PAGE
Matter of Lyman v. Sullivan , unreported decision of *Blanchard, J. S. C.	643, 651, 652
Matter of Lyman v. Sunderland , 48 App. Div., 638. .620, 638, 642, 643, 651	665, 667
Matter of Lyman v. Texter , 59 App. Div., 217; aff'g 32 Misc., 210. . . .	559
	600, 605, 618, 620, 621, 622, 623, 623, 623, 624
	627, 627, 638, 638, 639, 643, 643, 645, 651, 664
Matter of Lyman v. True Friends Social and Literary Circle , unreported decision of *Stover, J. S. C.	642, 648, 650, 652, 664, 665, 672
Matter of Lyman v. Veeder , 29 Misc., 524.	642, 650, 650, 651, 665
Matter of Lyman v. Wells , 28 Misc., 278.	570, 577, 588, 642, 650
Matter of Lyman v. Wichman , unreported decision of *Stover, J. S. C.	641
Matter of Lyman v. Young Men's Cosmopolitan Club , unreported decision of *Beekman, J. S. C.	619, 638, 642
Matter of Lyman v. Young Men's Cosmopolitan Club , 28 App. Div., 127; rev'g unreported decision of *Stover, J. S. C.	619, 638, 642, 648
	652, 653, 664, 665, 672
Matter of McCusker v. McCusker , 47 App. Div., 111; aff'g unreported decision of *Chase, J. S. C.	608, 608, 609, 641, 644, 644, 645, 651
Matter of McGrelvey v. Grippin , 37 App. Div., 66; aff'd 161 N. Y. 645	558, 636
Matter of McVicker v. Riley , 21 Misc., 383.	580, 583, 640
Matter of Macy , 5 App. Div., 70.	586, 607, 610
Matter of Matthews v. Clemons , 161 N. Y., 645; aff'g 37 App. Div., 626	538, 636
Matter of Michell v. Flynn , unreported decision of *Osborne, J. S. C. .	540
Matter of Michell v. James , 41 App. Div., 271.	600, 603, 621, 622, 623
	623, 624, 627, 627, 643, 645, 651, 664
Matter of Michell v. Rother , unreported decision of *Gaynor, J. S. C. .	655
Matter of Miller v. Menaker , unreported decision of *Leventritt, J. S. C.	641, 646, 651
Matter of Mosher v. Schelb , 16 App. Div., 379.	640, 649
Matter of Moulton v. Acconcia , 59 App. Div., 25.	580, 580, 611, 611, 612
	641, 642, 647, 653
Matter of Moulton v. Acconcia , unreported decision of *Smith, J. S. C. .	652
Matter of Nobles v. Young , 24 App. Div., 632.	579, 640
Matter of Peck v. Buckley , unreported decision of *Sutherland, Co. J.	643, 647, 651, 651, 665
Matter of Peck v. Cargill , 57 App. Div., 635 rev'd — N. Y. —	620, 638
	643, 665
Matter of Peck v. King , unreported decision of *Sutherland, Co. J. . .	643
	651, 665
Matter of Pierson v. Reigel , 32 Misc., 293.	579, 641

	PAGE
Matter of Place v. Matty, 156 N. Y., 601; aff'g 27 App. Div., 561.....	577, 580
	607, 611, 611, 612, 641, 642, 653, 671
Matter of Plass v. Daly, unreported decision of *O'Gorman, J. S. C.	643, 665
Matter of Plass v. Foley, unreported decision of *Gaynor, J. S. C.	643, 665
Matter of Plass v. Muller, unreported decision of *Smith, J. S. C.	641
Matter of Plass v. Shelly, unreported decision of *Maddox, J. S. C.	628, 645
Matter of Powers, 34 Misc., 636.....	569, 570, 635
Matter of Purdy v. Driscoll, 40 App. Div., 133.....	577, 586, 640, 642, 647
	670, 671
Matter of Remington v. Weiland, 41 App. Div., 625.....	643, 667, 677
Matter of Ritchie v. Samuely, 18 Misc., 341.....	579, 640
Matter of Rowley, 34 Misc., 662.....	569, 570, 635
Matter of Ruland v. Considine, 21 Misc., 504.....	584, 584, 585, 640
Matter of Russell v. Noonan, unreported decision of *Stover, J. S. C.	582, 640
Matter of Salisbury v. Action, 19 Misc., 340.....	607, 635, 641
Matter of Salisbury v. Lyons, 19 Misc., 340.....	607, 641
Matter of Sanders v. Mahoney, unreported decision of *Gildersleeve, J. S. C.	640, 649
Matter of Saunders v. Garnsey, — App. Div., —; aff'g unreported decision of *Nash, J. S. C.	577, 584, 641, 642, 670, 671
Matter of Sauderson v. Crane, 34 Misc., 375.....	578, 585, 641
Matter of Scott v. Oppenheimer, 50 App. Div., 622; aff'g unreported decision of *Kruse, J. S. C.	620, 638, 642, 651, 665, 670
Matter of Schuyler v. Ryan, 32 Misc., 221.....	639, 643, 646, 664, 665
Matter of Schuyler v. Waldron, unreported decision of *Truax, J. S. C.	643, 651, 664, 665, 670
Matter of Seymour v. Van Evera, 47 App. Div., 320.....	561, 637, 640, 644
	647, 656
Matter of Sherry v. Van Ausdale, 25 Misc., 361.....	581, 640, 644
Matter of Smith v. Merrill, unreported decision of *Dickey, J. S. C.	584
	640
Matter of Steenburgh v. Grippin, 24 Misc., 1.....	558, 636
Matter of Steiner v. McGoldrick, unreported decision of *Bookstaver, J. S. C.	640
Matter of Sullivan, 30 Misc., 682; aff'd 52 App. Div., 634.....	569, 570
Matter of Sullivan, 31 Misc., 1.....	600
Matter of Sullivan, 34 Misc., 598.....	569, 570, 600, 635
Matter of Tonatio v. Deperino, 49 App. Div., 84.....	576, 577, 577, 581, 581, 597
	597, 641, 653
Matter of Van Vleck v. Coonan, unreported decisions of *Bischoff, J. S. C.	581, 582, 639, 641, 649

TABLE OF CASES.

713

	PAGE
Matter of Veeder v. Miller, 31 Misc., 569.....	578, 584, 585, 641
Matter of Washburn v. Della Morte, 32 Misc., 303.....	638, 641
Matter of Weinberger v. Goldberg, unreported decision of *Maddox, J. S. C.	608, 642
Matter of Wicker v. Underhill, 17 Misc., 19.....	584, 586, 640
Matter of Wilbur v. Welling, unreported decision of *Stover, J. S. C.	568, 598, 642
Matter of Wilson v. Gelsman, unreported decision of *Gaynor, J. S. C.	609, 642
Matter of Wood, 50 App. Div., 622.....	569
Matter of Wood v. Victory, 40 App. Div., 619; aff'g unreported de- cision of *Garretson, J. S. C.	640, 644, 644
Matter of Zinzow v. Schmidt, 18 Misc., 653.....	607, 608, 609, 611, 612, 641
Matthews ads. People, 37 App. Div., 630.....	677, 678, 685
Matty ads. Lyman, 35 App. Div., 227.....	690, 690
Mayor ads. Augner, 14 App. Div., 461.....	541
Mead et al. ads. Lyman, 56 App. Div., 582.....	576, 591, 592, 600, 612, 616
Medberry ads. People ex rel. Cramer, 17 Misc., 8.....	557, 636
Metropolitan Board of Excise v. Barrie, 34 N. Y., 657.....	617
Mitchell ads. People ex rel. Reusse, unreported decision of *Dick- ey, J. S. C.	578, 636
Morel et al. ads. Lyman, unreported decision of *Clark, J. S. C.	592
	593, 594, 665
Mosso ads. People ex rel. Caffrey, 30 Misc., 164.....	568, 569, 570, 635
Mueller ads. People, 37 App. Div., 630.....	664, 666, 670, 678, 685
Mulkins ads. People, 25 Misc., 590.....	680, 689
Murray ads. People ex rel. Cairns, 148 N. Y., 171; rev'g 13 Misc., 522	607, 609, 611
Murray ads. People ex rel. Clausen, 5 App. Div., 441; aff'g 16 Misc. 398	607, 608, 609, 609
Murray ads. People ex rel. Einsfeld, 149 N. Y., 367; aff'g 4 App. Div., 185	556, 561, 616, 618
Murray ads. People ex rel. Macy, 5 App. Div., 66.....	586, 586, 607, 610
Murray ads. People ex rel. Simons, 14 Misc., 177.....	607, 608
Nieland v. McGrath, 29 Misc., 682.....	640, 645
Niles v. Mathusa, 162 N. Y., 546; aff'g 20 App. Div., 483; aff'g 19 Misc., 96	576, 600, 600, 616, 616, 617, 622, 627
Nostrand v. Hughes, 54 App. Div., 602.....	578
Oradey ads. People ex rel. Holt, 12 App. Div., 695.....	625

714 REPORT OF THE STATE COMMISSIONER OF EXCISE.

	PAGE
People v. Barnett, unreported decision of *McMahon, J.....	682
People v. Boudouin, 19 Misc., 605.....	681, 681
People v. Brede, unreported decision of *Sutherland, Co. J.....	648, 652
	664, 666, 666, 668, 674, 675, 675, 677, 680
People v. Chase, 41 App. Div., 12.....	667, 677
People v. Connolly, 51 App. Div., 618.....	666, 670
People v. Critelli, 35 App. Div., 632.....	666, 677, 678, 685
People v. Crotty, 22 App. Div., 77.....	648, 652, 664, 664, 666, 675
People v. Dillon, 43 App. Div., 623.....	666, 677
People v. Dippold, 30 App. Div., 62.....	648, 652, 664, 666, 670, 675
People v. Durante, 19 App. Div., 292.....	600, 616, 619, 619, 622, 626, 627
People v. Ferranto, unreported decision of *Sutherland, Co. J....	666, 674
People v. Hayes, 28 Misc., 93.....	675
People v. Huffman, 24 App. Div., 283.....	674, 674, 675
People v. Koenig, 9 App. Div., 436.....	658, 668
People v. Kurinsky, 23 Misc., 504.....	687
People v. Levy, 24 Misc., 469.....	681, 681
People v. McMahon, unreported decision of *Andrews, J. S. C.....	681
People v. Matthews, 37 App. Div., 630.....	677, 678, 685
People v. Mueller, 37 App. Div., 630.....	664, 666, 670, 678, 685
People v. Mulkins, 25 Misc., 599.....	680, 689
People v. Palmer, unreported decision of *Carnahan, Co. J.....	666, 677
People v. Schmidt, 19 Misc., 458.....	674, 674, 674
People v. Seaman, 29 App. Div., 624; aff'g unreported decision of *Maddox, J. S. C.....	681
People v. Smith, 35 App. Div., 624; aff'g unreported decision of *Houghton, Co. J.....	666, 674, 678, 685
People v. Stewart, unreported decision of *Bischoff, J. S. C.....	682
People v. Stock, 157 N. Y., 681; aff'g 26 App. Div., 564; aff'g unre- ported decision of *Barnard, J. S. C.....	678, 685
People v. Wade, 26 Misc., 585.....	681, 682
People v. Weir, unreported decision of *Arms, Co. J.....	666, 666
People v. Werner, 52 App. Div., 635.....	658
People v. Wolcott, unreported decision of *Barnum, Co. J.....	667, 677
People v. Wolf, 24 Misc., 94.....	681

TABLE OF CASES.

715

	PAGE
People ex rel. Bassett v. Warden, 6 App. Div., 520; aff'g 17 Misc., 1	668, 692
People ex rel. Bedell v. Kinney, 24 App. Div., 309; rev'g unreported decision of *White, J. S. C.....	678, 685
People ex rel. Belden Club v. Hilliard, 28 App. Div., 140; aff'g 50 N. Y. Supp., 909	576, 597, 597, 634, 635
People ex rel. Briggs v. Lyman, 48 App. Div., 484; aff'd 166 N. Y., 602.	558, 636
People ex rel. Caffrey v. Mosso, 30 Misc., 164.....	568, 569, 570, 635
People ex rel. Cairns v. Murray, 148 N. Y., 171; rev'g 13 Misc., 522....	607
	609, 611
People ex rel. Caldwell v. Wood, unreported decision of *Dwight, J. S. C.....	678
People ex rel. Callen v. Schatz, 50 App. Div., 544.....	679
People ex rel. Clausen v. Murray, 5 App. Div., 441; aff'g 16 Misc., 398.	607
	608, 609, 609
People ex rel. Clint v. Hamilton, 27 Misc., 360....	570, 571, 598, 634, 637
People ex rel. Cole v. Ingersoll, unreported decision of *Smith, J. S. C.	634
People ex rel. Cramer v. Medberry, 17 Misc., 8.....	557, 636
People ex rel. Crane v. Chandler, 41 App. Div., 178.....	569, 569, 570
People ex rel. David Stevenson Brewing Company v. Lyman, unreported decision of *Dickey, J. S. C.....	623, 624, 664
People ex rel. Decker v. Decker, 48 App. Div., 638; aff'g 28 Misc., 609	568, 570, 571, 637
People ex rel. Decker v. Parmelee, 22 Misc., 380.....	570
People ex rel. Deutsch v. Dalton, 9 Misc., 249.....	607, 608
People ex rel. Einsfeld v. Murray, 149 N. Y., 367; aff'g 4 App. Div., 185	556, 561, 616, 618
People ex rel. Fallert Brewing Co. v. Lyman, 53 App. Div., 470; aff'g unreported decision of *Garretson, J. S. C.....	623, 624, 664
People ex rel. Fisher v. Hasbrouck, 21 Misc., 188....	570, 571, 598, 634, 636
People ex rel. Fuller v. Elles, unreported decision of *Lyons, J. S. C	568, 569
People ex rel. Gentileseco v. Excise Board, 7 Misc., 415.....	607
People ex rel. Ging v. Lyman, 46 App. Div., 312.....	577, 621, 624
People ex rel. Gray v. Hilliard, unreported decision of *Beekman, J. S. C.	600, 603, 616, 623
People ex rel. Green v. Holley, 47 App. Div., 634.....	570, 570
People ex rel. Hartigan v. Macy, unreported decision of *Longley, Co. J	595, 635
People ex rel. Hirsh v. Wood, 148 N. Y., 142.....	571

716 REPORT OF THE STATE COMMISSIONER OF EXCISE.

	PAGE
People ex rel. Langworthy v. Hazard, 23 Misc., 477.....	678, 685
People ex rel. Larkin v. Hull, 23 Misc., 63.....	550, 687
People ex rel. Lawton v. Lyman, 33 Misc., 243.....	576, 576, 600, 600
	605, 616, 621, 622, 623, 624, 627, 628, 645
People ex rel. Leonard v. Hamilton, 42 App. Div., 212; aff'g 27 Misc., 308	570, 571, 598, 635, 637
People ex rel. Lyman v. Boone and American Surety Co., unreported *referee's decision	588
People ex rel. Macy v. Murray, 5 App. Div., 66.....	586, 586, 607, 610
People ex rel. Miller v. Lyman, 156 N. Y., 407; aff'g 27 App. Div., 527.....	600, 606, 618, 620, 621, 622, 622, 623, 624, 624, 627, 627, 628
People ex rel. Ochs. v. Lyman, 25 Misc., 217.....	624, 627
People ex rel. Redfield v. Walker, 42 App. Div., 624....	570, 571, 598, 634
People ex rel. Reusse v. Michell, unreported decision of *Dickey, J. S. C.	578, 636
People ex rel. Richardson v. Sackett, unreported decision of *Russell, J. S. C.	568, 569, 606, 636
People ex rel. Richardson v. Sackett, 17 Misc., 405.....	568, 598, 605, 636
People ex rel. Rochester Whist Club v. Hamilton, 17 Misc., 11....	540, 595
	636
People ex rel. Ryan v. Manzer, 18 Misc., 292.....	628, 637
People ex rel. Schuler v. Schatz, 50 App. Div., 544; rev'g unreported decision of *Lent, Co. J.....	680
People ex rel. Seltz v. Lyman, 59 App. Div., 172; aff'g 32 Misc., 106...	600
	621, 622, 623, 623, 624, 627
People ex rel. Shortell v. Markell, 20 Misc., 149.....	680, 688
People ex rel. Simons v. Murray, 14 Misc., 177.....	607, 608
People ex rel. Smaw v. McGowan, 44 App. Div., 30..	642, 644, 648, 657, 665
People ex rel. Smith v. Foster, 27 Misc., 576.....	570, 571, 598, 634, 637
People ex rel. Smith v. Hamilton, 29 Misc., 465....	570, 571, 598, 634, 637
People ex rel. Sweeney v. Lammerts, 14 App. Div., 628; aff'g 18 Misc., 343.....	578, 579, 607, 608, 612, 635
People ex rel. Sweet v. Lyman, 157 N. Y., 368; aff'g 30 App. Div., 135; aff'g 20 Misc., 80.....	549
People ex rel. Taylor v. Ely, unreported decision of *Kenefick, J. S. C.	569, 570, 571, 571, 599, 634, 637
People ex rel. Thomas v. Sackett, 15 App. Div., 290; rev'g 17 Misc.,	

TABLE OF CASES.

717

	PAGE
People ex rel. Wood v. Town Canvassers, 32 Misc., 131.	569, 570, 571 590, 634
People ex rel. Wright v. Lyman, unreported decision of *Smith, J. S. C.	621, 624
Perlmutter et al. ads. Lyman, 166 N. Y., 410; aff'g 49 App. Div., 630; aff'g unreported *referee's decision. .588, 590, 592, 648, 652, 664, 665, 670	
Plymouth Social Club et al. ads. Lyman, unreported decision of *Bischoff, J. S. C.	589, 592, 593, 593, 665
Racopolis et al. ads. Lyman, unreported decisions of *Fitzgerald, J. S. C.	592, 594, 594, 666
Richter ads. Wilking, 25 Misc., 735.	665
Ruehl et al. ads. Lyman, unreported decisions of *Gildersleeve, J. S. C.	592, 594, 594, 666
Sackett ads. People ex rel. Richardson, unreported decision of *Russell, J. S. C.	568, 569, 606, 636
Sackett ads. People ex rel. Richardson, 17 Misc., 405.	568, 598, 605, 636
Sackett ads. People ex rel. Thomas, 15 App. Div., 290; rev'g 17 Misc., 406.	568, 568, 569, 598, 636
Sackett ads. Scalzo, 30 Misc., 543.	557, 561, 575, 600, 603, 616, 618
Scalzo v. Sackett, 30 Misc., 543.	557, 561, 575, 600, 603, 616, 618
Schatz ads. People ex rel. Callen, 50 App. Div., 544.	679
Schatz ads. People ex rel. Schuler, 50 App. Div., 544; rev'g unreported decision of *Lent, Co. J.	680
Schenck et al. ads. Lyman, 37 App. Div., 234.	588, 588, 590, 591, 665
Schermerhorn et al. ads. Lyman, 167 N. Y., 113; aff'g 53 App. Div., 32.	576, 591, 592, 600, 605, 616, 623
Schmidt ads. People, 19 Misc., 458.	674, 674, 674
Schock ads. Gottschalk, 36 App. Div., 638.	600
Seaman ads. People, 29 App. Div., 624; aff'g unreported decision of *Maddox, J. S. C.	681
Shenandoah Social Club et al. ads. Lyman, 39 App. Div., 459.	589 590, 590, 591, 591, 592, 593, 593, 593, 665, 672
Sherry ads. Ging, 32 App. Div., 354; rev'g unreported decision of *Maddox, J. S. C.	557, 561, 621
Siebert et al. ads. Lyman, 31 Misc., 285.	591, 592, 593, 594
Smith ads. People, 35 App. Div., 624; aff'g unreported decision of *Houghton, Co. J.	666, 674, 678, 685
Stewart ads. People, unreported decision of *Bischoff, J. S. C.	682
Stewart v. Town of Newfield, unreported decision of *Smith, J.	

718 REPORT OF THE STATE COMMISSIONER OF EXCISE.

	PAGE
Town Canvassers ads. People ex rel. Barth, 32 Misc., 123.....	569, 569
	570, 570, 570, 570, 571, 599, 634
Town Canvassers ads. People ex rel. Wood, 32 Misc., 131.....	569, 570
	571, 599, 634
Town Clerk ads. People ex rel. Hovey, 26 Misc., 220.....	568, 570
Town of Newfield ads. Stewart, unreported decision of *Smith, J. S. C.	568, 570
True Friends Social and Literary Circle et al. ads. Lyman, 38 App. Div., 629	592, 594
Unity League et al. ads. Lyman, 38 App. Div., 630.....	592, 593, 594
Venderbosch ads. Lyman, 37 App. Div., 632.....	667, 690
Wade ads. People, 26 Misc., 585.....	681, 682
Walker ads. People ex rel. Redfield, 42 App. Div., 624....	570, 571, 598, 634
Warden ads. People ex rel. Bassett, 6 App. Div., 520; aff'g 17 Misc., 1	668, 692
Warren v. Weir, unreported decision of *Gildersleeve, J. S. C.....	655
Weir ads. People, unreported decision of *Arms, Co. J.....	666, 696
Weir ads. Warren, unreported decision of *Gildersleeve, J. S. C.....	655
Welz ads. McNeeley, 166 N. Y., 124; aff'g 20 App. Div., 566.....	600, 616
	616, 617, 617, 622, 627
Werner ads. People, 52 App. Div., 635.....	658
Wilking v. Richter, 25 Misc., 735.....	667
Williams ads. People ex rel. Town of Plattsburgh, 162 N. Y., 240; rev'g 47 App. Div., 88; rev'g 29 Misc., 463.....	561
Wolcott ads. People, unreported decision of *Barnum, Co. J.....	667, 677
Wolf ads. People, 24 Misc., 94.....	681
Wood ads. People ex rel. Caldwell, unreported decision of *Dwight, J. S. C.	678
Wood ads. People ex rel. Hirsh, 148 N. Y., 142.....	571
Young Men's Cosmopolitan Club et al. ads. Lyman, 38 App. Div., 220; rev'g unreported decision of *Lawrence, J. S. C.....	592, 594
Zimbrich et al. ads. Lyman, unreported decision of *Dunwell, J. S. C.	592, 593, 594

*Opinion on file in Department of Excise.

INDEX

TO

LIQUOR TAX LAW.

Page references to notes are followed by letter "n".
Page references to statutes are not.

	PAGE
Abandonment,	
of traffic at privileged hotels near dwellings.....	580n
of traffic at privileged hotels near churches and schoolhouses...	611n
of traffic at privileged liquor stores near dwellings.....	579n
of traffic at privileged liquor stores near churches and school houses	611n-613n
Accounts,	
of county treasurers certified to Comptroller	543
of county treasurers examined by State Commissioner.....	543
of county treasurers, how kept.....	549-551
<i>See also Special Deputy Commissioners.</i>	
Action for civil damages, by and against whom brought.....	688
Action for penalties,	
against public officer, brought by State Commissioner.....	690
against public officer, money recovered in, payable to whom....	690
against violators, concurrent remedy for certain offenses.....	689
against violators, money recovered in, payable to whom.....	690
against violators, where brought and maintained.....	689-690, 690n
against violators, State Commissioner may bring.....	689
<i>See also Civil penalties.</i>	
Action for penalty and excise moneys, against county treasurer or special deputy commissioner by State Commissioner.....	561
Action on bond of depository of excise taxes, by State Commis- sioner	560
Action on liquor tax bond,	
for full penalty, judgment, fine or penalty, when maintain- able	587, 589n-590n
list of	591 n-592n

720 REPORT OF THE STATE COMMISSIONER OF EXCISE.

Agent,	PAGE
conviction of, deprives employer of right to traffic, how long..	604-605
conviction of, forfeits employer's certificate, when.....	676
liability of, individually, for violation.....	673
violation by, when ground for cancellation proceedings.....	629, 631n
<i>See also Special Agent.</i>	
Aggregate sale	540n
Alcohol,	
certificate for traffic in, only.....	553-554
sale prohibited during certain hours by dealers in alcohol only..	553
when salable by pharmacist without prescription.....	552
All night certificates.....	663
Alternative sentence upon conviction, when mandatory.....	677, 678n
Amendatory acts	602n
Application statement for liquor tax certificate,	
applicant responsible for statements contained in.....	575-577n
assignee must file new, to complete transfer.....	625-626, 626n-628n
blanks prepared by State Commissioner.....	562
blanks supplied to applicants, by whom.....	571
cancellation of certificate for false statement in.....	576n-577n, 629 637n-642n
dwelling owners' consents filed simultaneously with..	574, 578n-582n
effect of false statement in, not overcome by subsequent com- pliance	577n
endorsement upon, <i>prima facie</i> evidence of what.....	575
executor continuing traffic of testator must file.....	615
filed in office of county treasurer or special deputy commissioner, except upon common carrier's traffic.....	575
form of	572-575
good faith no defense for making false statement in.....	576n-577n
how endorsed	575
issuance of certificate depends upon sufficiency of..	575n-576n, 594-595 595n-597n, 637n
liquor store owner's consent filed simultaneously with..	573, 577n-578n
must be correct in form.....	594, 596n-597n
must be signed and sworn to.....	572
must show applicant's legal right to traffic.....	594, 596n-597n
penalty for making false statement in, civil..	576n-577n, 629, 637n-642n 653-654, 655n-656n, 689
penalty for making false statement in, criminal.....	675-676
penalty for neglect to make	675
public record, when filed.....	562
receiver continuing traffic of certificate holder must file	615

Application statement for liquor tax certificates—Concluded.	PAGE
right to traffic depends upon compliance with statute as stated	
in	576n-600n
statements contained in, presumed to be true.....	576n, 595n-597n
statements required of common carrier in.....	572, 575
statements required of hotel keeper in.....	574, 670n
statements required of pharmacist in.....	574-575
transfer of certificate from place to place requires new.....	625
transferee of certificate must file new.....	625-628
Arrest,	
duty of district attorney to cause, when.....	685
for public intoxication, without warrant.....	688
magistrate may issue warrant of, upon information.....	678, 679n
Assignee of certificate,	
for collateral security, may apply for rebate....	613, 621n-622n, 624n
for collateral security, rights of, as against other claimants..	616n-617n
621n-622n, 627n	
for collateral security, rights of, as against the state..	621n, 624n, 627n
for transfer, must file application, bond, etc.....	625-626, 626n-628n
for transfer, rights and liabilities of.....	626n-628n
Association,	
definition of	539
when barred from traffic.....	604
Attorneys, employment of, by State Commissioner.....	548-549
Bail,	
amount of, required by examining magistrate.....	679
commitment by magistrate in default of.....	679
Ballots, see Local option questions.	
Bar, separate certificate required for each.....	554, 558n-559n
Barroom,	
closed during prohibited hours.....	659
hotel keepers not to sell liquors in, during prohibited hours....	661
liquor tax certificate must be posted in.....	602, 603n, 658n, 664n
minors under eighteen years not permitted in.....	668n
screens in windows of, when prohibited.....	659, 666n-667n
time for closing	666n
who may enter during prohibited hours.....	659
Bartender, see Agent.	
Bedrooms, hotel, requirements of.....	661-662, 671n
Beer, when liquor.....	540n
Biennial town meeting,	
notice of town clerk to submit local option questions at	505

	PAGE
Boarders, report of certificate holders to State Commissioner showing record of	672
Boards of excise,	
abolished	540
duties of	542
records and reports of	542
Boat, see Common carrier.	
Bonds,	
of banks or depositors receiving excise money	560
of Deputy State Commissioner of Excise	544
of financial clerk	545
of special agents	548
of Special Deputy Commissioner of Excise	547
of State Commissioner of Excise	543
<i>See also Liquor tax bonds.</i>	
Bottled malt liquors, certificate for traffic in issued by whom.....	553
Box, inclosed, prohibited in barroom	600, 606n-607n
Bronx, The, borough of, Special Deputy Commissioner for.....	545-547
Brooklyn, borough of, Special Deputy Commissioner for.....	545-547
Cancellation proceedings,	
against whom brought	629, 637n-638n, 644n-646n
appeals in	652n-653n
appointment of referee in	631, 649n
basis for	629, 637n-643n
by whom brought	629-630, 643n-644n
bond action not a bar to	646n
certificate must be revoked unless material issues are raised	631, 649n
citizens must obtain State Commissioner's consent	630, 644n
compromise, settlement or discontinuance of, out of court prohibited	633
consent of State Commissioner necessary for citizen to bring	630, 644n
consequences of	604, 605n, 630n
constitutionality of	619n-620n, 638n-639n
conviction not condition precedent to	620n, 631
costs discretionary in	632, 646n-647n
costs awarded against petitioner or certificate holder in	632
costs, security for, upon granting injunction restraining traffic	632
county clerk must report the filing of papers in	684
discharge in criminal proceedings not a bar to	645n-646n
discontinuance of, must be for sufficient cause and so recited	633
disobedience of injunction order contempt of court	632
evidence necessary in	650n-652n
expiration of certificate does not abate	639n
final hearing on referee's report without opinion	631

Cancellation proceedings—Concluded.	PAGE
grounds for	629, 637n, 638n
injunction proceeding not a bar to.....	656n
injunction restraining traffic during pendency of, when granted..	632
injunction restraining transfer or surrender of certificate.....	630
intended as summary remedy.....	638n-639n
liability of certificate holder in, for acts of servants.....	629, 651n
list of, with their alleged grounds	640n-643n
matter of defense need not be anticipated in pleading or proof.!	648n
	651n, 652n*
neglect to surrender cancelled certificate contempt of court....	632
notice of application for discontinuance to all parties necessary..	633
order revoking certificate must direct its surrender.....	631
order revoking certificate, effect of.....	652n
order revoking certificate, must be granted if evidence warrants.	631
order revoking certificate, takes effect upon entry and service...	631
order to show cause, granted on petition.....	630
order to show cause, proceedings upon return of.....	649n
order to show cause, when returnable.....	630
penalty for compromising pending or threatened.....	633
petition, form of.....	630, 647n-648n
practice in	647n-653n
rebate withheld on involuntary surrender, pending.....	633
rebate withheld on voluntary surrender before or during.....	614
	630, 633
referee, appointed to take testimony.....	649n
referee, proceedings before	649n-650n
right to revocation cannot be impaired during	639n
security for costs and damages upon granting of injunction in..	632
State Commissioner entitled to service of all papers and notice	
of all proceedings	630
State Commissioner shall be made a party to.....	630
stay pending appeals in.....	652n-653n
surrender of certificates permitted during pendency of	633
surrender of certificate required under injunction order	632
trial by jury not a constitutional right in	619n-620n
verified petition, basis of.....	630
when former proceedings not a bar to.....	630
who may bring	629-630, 643n-644n
Cancellation, surrender of certificate for, see Rebate.	
Car, see Common carrier; Dining car.	
Cemetery, traffic in prohibited.....	607
Census, State,	
enumeration under Village Law not a.....	558n
population as shown by, controlling excise taxes generally.....	555
population of villages not shown in last.....	557n

724 REPORT OF THE STATE COMMISSIONER OF EXCISE.

	PAGE
Census, United States,	
originally secondary basis of population	555
recent, increased and decreased tax rate.....	556, 558n
Certificate, see Liquor tax certificate.	
Certiorari proceedings, to compel issuance and transfer of certifi- cates	628-629, 633n-637n
Cessation of traffic, condition precedent to payment of rebate...	613, 623n
Change of proprietorship, effect on privileged places of traffic...	579n-612n
Charitable institutions, traffic near, restricted.....	606, 607n
Chief of police, may permit issuance of all night certificates in cities	663
Church,	
building used exclusively as a.....	608n
exception favoring established hotels near.....	606-607, 610n-611n
exception favoring established liquor stores near...	606-607, 611n-612n
traffic in liquor to be drunk on premises near, restricted....	606-607 607n-613n, 641n-642n
when on same street or avenue with place of traffic.....	609n
Cities,	
excise taxes in, rate of.....	550-556
excise taxes in, distribution of.....	559-561
hotels in and near, requirements for.....	661-662
rebates payable in part by.....	613-616
situate in any county fix rate of its county treasurer's fees....	562
special all night certificates in.....	663
Citizen,	
having knowledge may cause arrest of violator.....	679n
may bring cancellation proceedings.....	630, 644n
may bring injunction proceedings, if taxpayer.....	653, 657n
may prefer charges against public officer for neglect of duty...	688
reputable, may report violations to district attorney.....	686
traffic in liquor permissible only by.....	604
Civil action, see Action for penalties; Proceedings.	
Civil damages, recoverable by and against whom.....	688
Civil penalties,	
action for, by State Commissioner for certain offenses.....	689
cancellation proceedings for false statements or any violation	

Clerk, see Agent; County clerk.

Clubs,	PAGE
distribution of liquor by, taxable.....	539, 539n-540n
exceptions favoring, during prohibited hours, matter of defense.	664n
exception permitting traffic between members during prohibited hours by certain	662-663, 671n-672n
may lose right to exceptional privileges.....	605, 671n-672n
premises occupied by certain, when subject to inspection.....	686

Collateral security, assignment of certificates for, see Assignee of certificate.

Commissioner of excise, see State Commissioner of Excise; Deputy State Commissioner of Excise; Special Deputy Commissioner of Excise.

Common carrier,	
application statement for certificate by.....	575
certificate of, issued by State Commissioner.....	595
employment of Intemperate employes by, after notice.....	689
foreign corporation acting as, or operating dining cars, permit- ted to traffic	604
tax upon traffic by	552-553
traffic by, restricted to passengers in transit.....	660

Compensation,	
of attorneys and counsel	549
of County Clerks.....	684
of County Treasurers	562

See also Salaries.

Complaints,	
dismissed by grand jury, report of.....	686
duty of certain officer to make.....	679, 685-686, 686n-687n
rebate withheld pending determination of.....	614, 623n
to district attorney, when, how and by whom made.....	685-686, 686n-687n

Comptroller,	
accounts of County Treasurers certified to.....	548
check for rebate countersigned by.	615

Consent,	
of custodian of public property for traffic.....	578
of dwelling owner for traffic, by whom executed.....	581n
of dwelling owner, is unlimited unless given for stated term....	581n
of dwelling owner, exception favoring established hotels....	579n-580n

726 REPORT OF THE STATE COMMISSIONER OF EXCISE.

Consent—Concluded.	PAGE
of dwelling owner, how and when revoked.....	581n
of dwelling owner, object of general requirements for.....	578n
of dwelling owner, purpose of exceptions to general requirements for	578n-579n
of dwelling owner, reference to previous application statement containing unlimited	581n
of dwelling owner, required to be filed simultaneously with appli- cation statement	581n
of dwelling owner, unit in determining required number is the dwelling	581n-582n
of owner of place of traffic	573, 577n-578n
of State Commissioner to begin cancellation proceedings.....	629-630, 644n
to transfer certificate, certiorari to compel.....	625
to transfer certificate from person to person, required.....	626
to transfer certificate from place to place, required.....	625
to transfer certificate to personal or official representatives....	615-616
to transfer, County Treasurer to endorse on certificate.....	615-616 625, 626
Constable, must report violations to district attorney.....	686
Constitutional,	
cancellation proceedings, general provision for..	617n-619n, 638n-639n
excise taxes, levy and distribution of	556, 561
free lunch clause	668n
termination of old licenses	541
Contempt of court,	
failure to observe injunction order in cancellation proceedings..	632
failure to surrender forfeited certificate	632, 690
Convicted violator,	
forfeits all certificates	605n, 676
may not act as surety on liquor tax bond.....	676
must have no interest in liquor business, for how long.....	604, 676
Conviction,	
not condition precedent to maintain cancellation proceedings....	631
of pharmacist, forfeits board of pharmacy license.....	676
penalties on, at Special Sessions in New York City..	675-677, 680, 688
report of, to county clerk by court officers.....	682
report of, to State Commissioner by county clerk.....	684
<i>See also</i> Convicted violator.	
Copartnership,	
citizenship of members to permit traffic by	604
member of, liable for violation by	673
violation by one member, liable for	606n, 624n
Corporation,	
foreign, when banned from trade.....	604, 605

INDEX.

727

Costs,	PAGE
for collection of fines and penalties.....	683-684
in cancellation proceedings, amount of, discretionary..	632, 646n-647n
in injunction proceedings, amount of, discretionary.....	674
right to, in cancellation proceedings after certificate expires....	647
security for, when required in citizens' cancellation proceedings.	632
County Clerk,	
convictions must be immediately reported to.....	662
fees for making report and furnishing records to State Com- missioner	684-685
must issue execution upon unsatisfied judgments for fines.....	683
must make monthly report of indictments, convictions, etc., to State Commissioner.....	683-684
County Treasurer,	
accounts and records to be kept by, under State Commissioner of Excise	563-564
application statements for certificates except common carriers' and vehicle, filed with	571, 594
approval of liquor tax bonds by.....	594
blank application statements and bonds furnished applicants by.	571
blanks furnished to, by State Commissioner.....	562
bond filed simultaneously with application statement and pay- ment of tax	586, 594
bound by statements contained in application statement...596n-597n	635n
certiorari to review refusal of, to issue or transfer certifi- cates	628-629, 633n-637n
compensation of, deducted from excise taxes.....	562
complaints for violations, when required of.....	685
distribution of excise taxes and fines by.....	559-561, 561n
duty of, to endorse and file application statements and bonds....	575
duty of, to examine application statements and bonds.....	594-595
duty of, in issuing certificates, ministerial...575n-577n, 595n-599n	633n-637n
duty of, in transferring certificates.....	615-616, 625-626, 628n
duty of, upon refusal to issue or transfer certificates.....	628-629
	633n-637n
duty of, upon surrender of certificates for rebate.....	613-614
excise taxes except upon common carriers' and vehicle traffic payable to	559-561, 594
fines payable to	600-602

728 REPORT OF THE STATE COMMISSIONER OF EXCISE.

County Treasurer—Concluded.

PAGE

not to accept dwelling owners' consents filed after issuance of certificates	581n, 597n
rebate, application for, should be made to	613-614
rebate orders received from State Commissioner, delivered by ..	615
reports of, to State Commissioner	564
satisfaction of judgment for fine, delivered by	683
special all-night certificates issued by	663

Courts,

jurisdiction of, in bond actions	586-587, 588n
jurisdiction of, in cancellation proceedings ..	619n-620n, 630, 638n-639n
jurisdiction of, in certiorari proceedings	629, 633n-634n
jurisdiction of, in criminal proceedings in New York City	680
	681n-682n
jurisdiction of, in criminal proceedings outside of New York City	678-679, 680n
jurisdiction of, in injunction proceedings	653
jurisdiction of, in penalty actions	689, 690n

Credit, purchase price of liquor sold on, not recoverable	673
---	-----

Criminal penalties,

for compromising pending or threatened cancellation proceedings	633
for making false statement in application for certificate	675-677
for neglect to keep record or furnish report of guests	672
for procuring liquor for prohibited person	688
for public intoxication	688
for trafficking contrary to local option vote	675
for trafficking without certificate	675
for violations generally	675-677, 677n-678n
imposed at Special Sessions in New York City, how	675-677, 680
persons liable for, generally	673

Curtains, *see* Screens.

Damages, in citizens' cancellation proceedings, bond to secure certificate holder from	632
--	-----

See also Civil damages.

Debt, for liquor, when incollectible	673
--	-----

Definitions,

association	539
church	608n
dwelling	582n-584n

Definitions—Concluded.	PAGE
schoolhouse	608n-609n
trafficking in liquors	539, 539n-540n, 666n, 677n, 680n
Delivery of liquors, in no-license towns.	553, 660
Depositories, of excise moneys	560, 563-564
Deputy sheriff, must report violation to district attorney.	685
Deputy State Commissioner of Excise,	
bond of	544
may bring cancellation proceedings.....	629, 643n-644n
may bring injunction proceedings	658
powers of, in absence of State Commissioner	544
salary and expenses of	544
Dining car, see Common carrier.	
Dining room, hotel requirements of	662, 671n
Discretion,	
in discontinuing cancellation proceedings, court must exercise..	633
in granting costs in cancellation or injunction proceedings, courts	
exercise	632, 646n-647n, 654
in injunction proceedings, courts exercise.....	654
in issuing certificates, County Treasurers have no....	570n-571n, 575n
594-595, 595n-599n, 633n-637n	
in issuing duplicate certificates, State Commissioner exercises..	602
in restraining traffic pending cancellation, court's exercise.....	632
in revoking certificates, courts have no power to exercise.....	581n
631, 638n-639n, 649n, 650n-651n	
Disorderly house, keeper of, prohibited from trafficking in liquors..	606
Distance, see Prohibited distances.	
Distribution of excise taxes, method of	559-561, 561n
District attorney,	
arrest and examination of violators before magistrates by, when.	685
dismissal of indictments upon motion of.....	687n
duty of, to prosecute violators.....	550n, 685-686, 686n-687n
evidence of violations reported to, must be presented to grand	
jury	686, 686n-687n
must file report of complaints dismissed by grand jury.....	686
violations may be reported to, by any reputable citizen.....	685-686
Drugs, liquor to be drunk on the premises not to be sold with	603
Drunkard, liquor must not be sold or given to habitual	657
Dry goods, liquor to be drunk on the premises not to be sold with	603
Duplicate certificate, may be issued by State Commissioner	602

Endorsement,

of application statements, *prima facie*
 be contained in
 of application statements, require
 of liquor tax certificates, showing

Entrances,

barroom, locked during prohibite
 distance between places of traffic
 and dwellings measured from

Enumeration,

of cities or villages whose populat
 or United States census
 of district annexed to New York
 of unincorporated villages or ham

special, of portion of Rome, auth

Erie county, Special Deputy Commis

Examination,

before magistrate, attended by dis
 before magistrate, of violators cha

Exception,

favoring certificate holders with
 consents filed
 favoring established hotels near c

favoring established hotels near c

favoring established liquor stores

favoring established liquor stor
 churches

favoring established place respect
 sent

favoring hotel keepers, pharmaci

prohibited hours, matters of d

permitting certain social clubs to

prohibited hours

permitting certificate holder, his

barroom during prohibited hour

permitting foreign corporation to

permitting fruit growers to sell p
 towns

	PAGE
Excise commissioner, see State Commissioner of Excise; Deputy State Commissioner of Excise; Special Deputy Commissioner of Excise.	
Excise taxes, see Taxes upon traffic.	
Execution,	
county clerk to issue, upon judgment for unpaid fines.....	683
liquor tax certificate not subject to sale under.....	617n
Executor,	
may continue traffic under testator's certificate	615
may not obtain new certificate.....	606n
may surrender testator's certificate for rebate.....	615
Fair grounds,	
traffic in liquor near, when prohibited.....	659
False statement,	
cancellation of certificate obtained through.....	576n-577n, 604, 605 618n-620n, 620-633, 637n-642n
certificate procured through, affords no protection to holder.....	576n, 600n
criminal penalty for certificate holder making, in report to State Commissioner relative to guests	672
criminal penalty for making, in application.....	576n, 604, 605, 675-677
criminal penalty for making, in report to State Commissioner relative to excise accounts	561
Fees,	
for endorsing consent to transfer certificate.....	626
of county clerk for making report and furnishing records to State Commissioner	684-685
of county treasurer for collecting excise taxes.....	562
Felon,	
shall not be bartender	604
shall not traffic in liquor unless pardoned.....	604, 605n, 659, 667n
Fines,	
amount of, imposed upon conviction.....	633, 672, 675-677, 678n, 688
bond of certificate holder conditioned for payment of	587, 589n-590n
collection of, generally	682-685, 685n
distributed like excise taxes	559-561
imprisonment for nonpayment of.....	677, 678n, 685n
imprisonment without unauthorized	677n

732 REPORT OF THE STATE COMMISSIONER OF EXCISE.

	PAGE
Forfeiture of bonds	587, 589n-594n
Forfeiture of certificates,	
direct object sought in cancellation proceedings ...	629-633, 637n-653n
follows <i>ipso facto</i> upon conviction of holder	605n, 676
follows <i>ipso facto</i> upon two convictions of holder's employes....	676
follows judgment for civil penalty	689-690
Free lunches, provision relating to, constitutional, repealed.....	668n
Fruit growers, may sell fruit liquor under exception to local option provisions	660
Gambling,	
bond of certificate holder conditioned against	587
bond of certificate holder forfeited on account of.....	590n-592n
keeper of place for, prohibited from trafficking in liquor.....	605
slot machine a device for.....	591n
Gift,	
of liquor during prohibited hours.....	658, 663n
to certain persons, prohibited.....	657
without payment of excise taxes.....	658
Girl, serving of liquor by, when prohibited	659, 667n
Glass, opaque or colored, <i>see</i> Screens.	
Good faith,	
as affecting award of costs.....	646n
dwellings not constructed in	583n
hotel guests must obtain board and lodging in.....	662, 668n-670n
immaterial upon proof of violation or false statement in cancellation proceedings	650n-651n
in selling liquor to minors, no defense.....	658n
injunction refused upon compliance with statute in.....	656n
not a substitute for true statements in application for certificate	576n-577n
not equivalent to required dwelling owners' consents	581n
who are hotel guests in.....	662, 668n-670n
Governor, may remove officers for neglect of duty.....	687
Grand jury,	
district attorney must report complaints dismissed by	686

	PAGE
Guests,	
accommodation for how many, required of hotels.....	661-662
defined	662, 668n-670n
record of, must be kept by hotel keepers daily.....	672
report of hotel keepers to State Commissioner showing daily record of	672
Holder of certificate,	
responsible for its use.....	645n
who is the	613, 622n, 644n-645n
Hotel,	
certificates for traffic in, issued by whom.....	551, 594-595
defined	661
exception favoring, relative to traffic near school houses and churches	606-607, 610n-611n
near churches and school houses, when privileged....	607, 610n-611n
near dwellings, when privileged	574, 579n-580n
structural requirements of.....	661-662, 671n
structural requirements must be complete before traffic in..	670n-671n
Hotel keeper,	
exceptions favoring, during prohibited hours, matter of de- fense	664n, 668n
may sell liquor during some of the prohibited hours, where, when and to whom.....	661-663, 668n-671n
must keep a daily record of guests.....	672, 673n
report to State Commissioner showing guests, when required....	672
scope of traffic in liquor by	670n-671n
statements required of in application for certificate.....	574, 670n
traffic by, separate local option question relating to....	565-566, 668n
Imprisonment,	
alternative sentence to enforce payment of fine.....	677, 678n, 685n
direct sentence for violation	675-676
Indian, liquor must not be sold or given to.....	657
Indictment,	
dismissal of, reported to State Commissioner by county clerk....	684
dismissal of, on motion of district attorney.....	687n
form of	674n
proof in trial upon	674n-675n
report of, to State Commissioner by county clerk.....	684

734 REPORT OF THE STATE COMMISSIONER OF EXCISE.

Injunction,	PAGE
restraining traffic pending cancellation proceedings.....	632
restraining transfer or surrender pending cancellation proceedings	630
<i>See also Cancellation proceedings.</i>	
Injunction proceedings,	
before whom brought	653-654
costs in, discretionary	654
evidence necessary	654
grounds for	653, 655n-656n
petition for, must state facts.....	653, 655n
preventive remedy	656n
referee may be appointed to take testimony.....	654
not a bar to cancellation proceedings.....	656n
who may bring	653, 657n
Inmates, of penal and charitable institutions, liquor not sold or given to	657
Intoxicated person, liquor must not be sold or given to.....	657
Intoxication,	
civil damages recoverable as a result of.....	688
courts having jurisdiction to try complaints for public.....	679, 680n
employment of persons addicted to, prohibited.....	689
penalty for.....	688
public, a misdemeanor	688, 688n-689n
Issuance of certificates,	
by County Treasurers and Special Deputy Commissioners, for all traffic except common carrier's and vehicle....	571, 594-595, 663
by State Commissioner of Excise, for common carrier's and vehicle traffic and to replace lost certificate.....	553, 575, 595
certiorari to compel	628-629, 633n-637n
<i>See also County Treasurer; Liquor tax certificate; State Commissioner of Excise; Traffic in liquors.</i>	
Judgment,	
for fine or penalty, bond of certificate holder conditioned for payment of	587, 592n, 683
for fine or penalty, to be entered in favor of State Commissioner by county clerk	682
satisfaction of, by State Commissioner for fine paid.....	683
transcript of, county clerk to furnish State Commissioner with..	682
Jurisdiction of courts, see Courts.	

Liquors,	PAGE
defined	539, 539n
sale of, in any quantity, how restricted.....	660
sale of, upon prescription	552
sold under alcohol certificate, to be used only for mechanical or medicinal purposes	553
sold under fruit grower's certificate, not to be drunk on prem- ises	554
sold under hotel keeper's certificate, may be drunk elsewhere, when	566
sold under pharmacist's certificate, not to be drunk on prem- ises and only for mechanical or medicinal purposes anywhere, except when	552, 660
sold under storekeeper's certificate, not to be drunk on prem- ises	551
who may not be sold or given.....	657

See also Traffic in liquor; Taxes upon traffic.

Liquor tax bond,	
action upon, for full penalty, judgment, fine or other penalty, when maintainable	587, 589n-590n, 683
action upon, where and by whom brought and maintained.....	587, 588n
basis of actions for penalties on.....	591n-592n
breach in conditions of, by maintaining slot machine.....	591n
character of, and liability of obligors under.....	589n-592n
certiorari to compel approval of sureties on.....	636
conditions of, against gambling.....	587, 590n-591n
conditions of, against permitting premises to become dis- orderly	587, 592n
conditions of, against violations of Liquor Tax Law....	587, 589n-592n
conditions of, for payment of fine or penalty.....	587, 589n-590n, 592n, 683
executor continuing traffic of testator must file.....	615
filed with County Treasurers and Special Deputy Commis- sioners, except upon common carrier's traffic.....	586
filed with State Commissioner upon common carrier's traffic....	586
form of	587, 588n
liability of surety under, for principal's false statement in appli- cation for certificate	591n
liability of surety under, for unlawful traffic after surrender for rebate	591n
may have corporation or individual sureties.....	587
moneys recovered in actions upon, payable by State Commis- sioner to State Treasurer.....	587

Liquor tax bond—Concluded.

PAGE

required of every dealer trafficking in liquors586-587
 State Commissioner of Excise only may bring actions upon. .587, 588n
 sureties on, must be approved..... 594
 transfer of certificates from place to place requires new.... 625
 transferee of certificate must file new.....615, 625-626, 626n-628n
 who may be individual sureties upon.....587, 676

Liquor tax certificate,

affords no protection, unless holder complies with statute. .576n, 600n
 application for, *see* Application statement for liquor tax certificate.
 assignee of, *see* Assignee of certificate.
 certiorari to compel issuance of, *see* Certiorari proceedings.
 duplicate, *see* Duplicate certificate.
 endorsement of, *see* Endorsement.
 evidence of payment of excise taxes..... 557n
 for each distinct bar, necessary554, 558n-559n
 form of 599-601
 furnished to certificate issuing officers by State Commissioner.. 599
 holder of, who is622n, 644n-646n
 holder of, responsible for its use.....600n, 622n, 645n
 how forfeited, *see* Forfeitures of certificates.
 issued by County Treasurers and Special Deputy Commissioners,
 except for common carrier and vehicle traffic ... 571, 594-595, 663
 issued by State Commissioner of Excise for common carrier and
 vehicle traffic and to replace lost certificate.....553, 575, 595
 See also Issuance of certificates; Local option.
 like a license not a contract600n, 617n-618n
 may not be mortgaged 617n
 merely a receipt for excise taxes.....599, 600n, 601, 616n
 must be kept posted to cover traffic602, 603n, 658, 664n
 must be framed, how..... 602
 not a chattel but a chose in action.....600n, 616n-617n
 not subject to levy and sale under execution..... 617n
 obtained as a matter of legal right, not discretion.....575n-576n
 597n, 637n
 of itself affords no protection..... 576n, 600n
 payment of excise taxes, filing of application and bond neces-
 sary to obtain550-555, 571-575, 586-587, 594-595
 penalties for trafficking without, *see* Criminal penalties.
 permits traffic only at place and by person designated....627n, 645
 persons not entitled to traffic under, *see* Prohibited persons.
 places, where traffic under is prohibited, *see* Prohibited places.

Liquor tax certificate—Concluded.	PAGE
property rights in, not subject to levy and sale under execution	622n
rebate upon, <i>see</i> Rebate.	
sale and transfer of, <i>see</i> Assignee of certificate.	
surrender of, for cancellation, <i>see</i> Surrender; Rebate.	
surrender of forfeited, <i>see</i> Forfeiture.	
transfer of, <i>see</i> Transfer.	
violations taint the holder of, not merely his existing.....	623n
who may hold or have interest in.....	604-605, 605n-606n, 676
Liquor Tax Law,	
amendments to, list of.....	692n
amendments to, took effect, when.....	692n
constituted chapter 29, General Laws.....	537
constitutional	556n, 617n-620n
laws repealed by	691, 693
not a special city law.....	556n
not a tax law	556n
short title	539
special acts supplementary to.....	695-701
supersedes local ordinances	696n
took effect, when	692
Local option,	
certificates must not be issued in towns contrary to.....	567, 595 597n-599n
decided by direct vote not by excise commissioners....	564, 567n-568n
important feature of Liquor Tax Law.....	567n
legality of vote upon, may not be attacked collaterally by certiorari to compel issuance of certificate.....	636n-637n
penalties for trafficking contrary to.....	675
provision for, to regulate traffic in towns.....	564-567
questions submitted relate to different kinds of traffic.....	564-565
restricts pharmacist's traffic under storekeeper's certificate....	552
restricts vehicle traffic under storekeeper's and vehicle certificates	553
restricts store traffic by saloon keepers.....	551
restricts but does not entirely control fruit grower's traffic....	554
soliciting orders for liquors contrary to, prohibited.....	660
special provisions for, in Rockland, Orange and Sullivan counties	701
special provision for, in Stamford.....	700-701

738 REPORT OF THE STATE COMMISSIONER OF EXCISE.

Local option questions—Concluded.	PAGE
form of	564-565
form of petition for submission of.....	564, 569n
improper submission of, remedied, how ...	566, 569n, 634n, 636n-637n
legality of vote upon.....	570n-571n, 634n
may be submitted at biennial town meetings.....	564
new petition for submission of, at special town meeting to be filed with town clerk.....	567
petition for submission of, always necessary.....	564, 568n
petition for submission of, filed in town clerk's office.....	564, 568n, 570n
petition for submission of, town clerk to file certified copy in county clerk's office, when.....	565
petition for submission of, when to be filed.....	564, 568n, 570n
posting and publishing notice of intended submission.....	565, 568n-569n 570n
resubmission at special town meeting, when authorized..	566-567, 569n
resubmission at biennial town meeting, when authorized.....	564 568n-569n
result of negative or equal vote upon.....	566
return of votes upon, made immediately.....	566, 570n
special town meeting for submission of, how obtained.....	567, 569n
statement of result of vote upon, with whom filed.....	567, 570n
submission of, at special town meeting.....	569n
town clerk's duties in submission of, at biennial town meeting..	565
town clerk's duties in submission of, at special town meeting...	567
town law held to apply in submission of, before amendment..	568n-569n
traffic in liquors in any quantity restricted as a result of vote upon certain	660
traffic in liquors in towns dependent generally upon result of vote upon certain	552, 553, 554, 566-567, 600
vote upon, at biennial town meeting, takes effect, when.....	566
vote upon, at special town meeting, takes effect, when.....	567, 570n
who may vote upon.....	565
Lodgers,	
report of certificate holder to State Commissioner showing record of	672, 673n
who are guests at hotel.....	661-662, 668n-670n
Lost certificate, duplicate issued by State Commissioner, when.....	602
Magistrate,	

	PAGE
Manufacturers of liquor, produced from fruit, may traffic in local option towns, how	554-555, 660
Mayor, may permit issuance of all night certificates	663
Meal,	
liquor may be served to hotel guest with, when	661-662
what constitutes, of hotel guest	669n-670n
Measurements,	
of distances between dwellings and places of traffic, how taken	573, 574, 584n-585n
of distances between churches, schoolhouses and places of traffic, how taken	606, 609n-610n
Minor,	
liquor must not be sold or given to	657, 658n
tending bar	667n-668n
under eighteen years, not permitted in barroom	668n
under twenty-one shall not traffic in liquor	604
Misdemeanor, any violation of Liquor Tax Law is ...	633, 672, 675-677
	688, 688n-689n, 689
Monroe county, Special Deputy Commissioner for	545-547
Nearest entrance,	
measurement of distances properly taken from	573, 574, 606
what constitutes, of churches, schoolhouses and places of traffic	610n
what constitutes, of dwellings and places of traffic	585n-586n
Neglect of duty, penalties for, see Civil penalties.	
New York City,	
charter of, affecting criminal prosecutions under Liquor Tax Law	680, 681n-682n
jurisdiction of courts same in all counties comprising	681n
taxes upon traffic unchanged in localities combined to form ...	698-699
Notice,	
by State Commissioner to certificate holders to report guests ...	672
forbidding sale or gift of liquor necessary to recovery of civil damages	688
forbidding sale or gift of liquor to posted persons	657
of application for injunction restraining traffic during pendency of cancellation proceedings	632
of local option submission at biennial town meeting	565, 570n
of local option submission at special town meeting	567, 570n
of refusal to issue certificate	602, 628-629
of withdrawal of dwelling owners' consent	581
to common carrier having intemperate employe	689
to State Commissioner, from all parties in all civil actions or	

740 REPORT OF THE STATE COMMISSIONER OF EXCISE.

	PAGE
Office, of State Commissioner, in the Capitol at Albany.....	544
Officers,	
local, when authorized to arrest may enter places of traffic.....	686
having knowledge, may cause arrest of violator.....	679
penalty for neglect of duty by.....	561, 687, 690
Old license, see License.	
Owner of premises, where liquor is sold which causes damage, when	
liable	688
Partnership, see Copartnership.	
Passengers, in transit, common carriers may only sell to.....	660
Penal institutions, traffic near, restricted.....	606, 607n
Penalties, see Civil penalties; Criminal penalties.	
Permit, to traffic all night in cities, granted by whom.....	663
Pharmacist,	
additional statement required with application for certificate. .	574-575
board of pharmacy license forfeited upon conviction of.....	676
certificate for traffic by, under prescription, or not to be drunk	
on premises, issued by whom.....	551-552, 571, 594
exceptions favoring, during prohibited hours, matter of defense. .	664n
may sell liquors on prescription during prohibited hours.....	661
<i>See also Traffic in liquor.</i>	
Physician, traffic in liquor upon prescription of, see Prescription.	
Pledges, as security for liquor sold on credit, when void.....	673
Police officer, must report violations to district attorney.....	685
Police power, Liquor Tax Law an act of.....	556n, 617n-618n
Polls, traffic near, prohibited.....	658, 668n
Population,	
assessment of excise taxes based upon.....	550-554, 555, 557n
determined by enumeration, when not shown by either last	
State or United States census.....	555, 557n
determined by last United States census when not possible by	
last State census.....	555, 557n
determined originally by last State census, if possible:....	555, 557n
of new cities or villages, determined by enumeration.....	555, 557n
Posted person, liquor must not be sold or given to.....	657
Posting certificate, required before commencing and during con-	

Prohibited distances,	PAGE
between charitable and penal institutions and all places of traffic.	606
between churches, schoolhouses and places of traffic in liquor to be drunk on premises.....	606, 609n-610n
between dwellings and all places of traffic.	573-574, 578n, 584n, 585n
between dry goods, provision and drug stores and places of traffic in liquor to be drunk on premises.....	603
between fair grounds and places of traffic.....	659
between polls and places of traffic.....	658, 658n
Prohibited hours,	
entrances to barroom locked during.....	659, 666n-667n
exception favoring hotel keepers during.....	661-662, 668n-670n
exception favoring certain social clubs during.....	662-663, 671n-672n
for sale of alcohol by dealers in alcohol only.....	553
for sale of alcohol by pharmacists without prescription.....	552
for sale of liquor by fruit growers and manufacturers.....	554
right to traffic during, a matter of defense.....	651n-652n, 664n
special all night permit authorized in cities.....	663
traffic in liquor during, not permitted.....	664n-666n
when liquor must not be sold or given away.....	658-659
windows of barroom clear of obstructions during....	659, 666n-667n
Prohibited person,	
procuring liquor for, criminal penalty for.....	676, 688
to whom liquor must not be sold or given.....	657
who may not serve liquor.....	659, 667n-668n
who may not traffic in liquor.....	659, 666n-667n
Prohibited places,	
cemetery, traffic in liquor to be drunk in.....	607
charitable institution, traffic in or near.....	606
church, traffic in liquor to be drunk on premises near.....	606-607 607n-613n
drug store of convicted proprietor, for one year.....	676
drug store, traffic in liquor to be drunk on premises connected with	603
dry goods store, traffic in liquor to be drunk on premises con- nected with	603
dwelling, traffic near, without consent of owner.....	574, 577n-586n
fair grounds, traffic in	659

742 REPORT OF THE STATE COMMISSIONER OF EXCISE.

Prohibited places—Concluded.

	PAGE
schoolhouse, traffic in liquor to be drunk on premises near....	606-607
	607n-613L
towns, prohibiting traffic under local option.....	564-567, 567n-571n
unlawful business, traffic prohibited in connection with.....	605
vehicle traffic, prohibited except as provided.....	553, 606

Proof,

in bond actions	584n, 586n
in cancellation proceedings	654, 655n-656n
in civil and criminal proceedings.....	664n
in injunction proceedings	654, 655n-656n

Prosecution,

complaints by citizens and certain officers for..	678-679, 679n, 685-686
	686n-687n
district attorney, charged with duty of conducting..	685-686, 686n-687n
how and where conducted in New York City.....	680, 681n-682n
how and where conducted outside of New York City...	678-679, 680n

Provisions, liquor to be drunk on premises not to be sold with.....

603

Public intoxication, see Intoxication.

Public officers, see Officers.

Public property, consent of custodian, necessary for traffic on... 573-574

Public records, records, accounts, reports, applications and bonds

when filed, are.....	562
----------------------	-----

Punishment, see Penalties.

Purchaser, of liquor unlawfully sold, not accomplice....550n, 593n, 663n

Quantity,

sale of five gallons not traffic subject to excise tax, except when.	539
sale of any, when prohibited.....	660
traffic under fruit grower's certificate, regulated as to.....	554
traffic under vehicle certificate, regulated as to.....	544

Queens county, Special Deputy Commissioner for.....545-547

Rebate,

allowed upon certain certificates only.....	554, 555, 613, 621n
application for, by whom and in whose behalf made.....	613, 616
	622n, 627n
assignable as collateral security.....	621n-624n
cessation of traffic must precede application for.....	613, 623n-624n
certificate must be surrendered.....	613, 623n
compliance with conditions precedent to payment of, necessary..	
	613-614, 622n-624n

County Treasurer must transmit application for, to State Com-

Rebate—Concluded.

PAGE

forfeited upon conviction of certificate holder's employes.....	676
forfeited, upon judgment for civil penalties.....	690
how computed	613-614
not allowed to violators	613, 623n
not allowed upon void certificate.....	622n-623n
not allowed on certificates for pharmacist, fruit grower, vehicle or alcohol traffic	554, 555, 613, 621n
not return of tax paid.....	624n
orders for payment of, executed by State Commissioner.....	614
orders for, payable by State Treasurer and local fiscal officer...	614
orders for, payable from what moneys.....	614-615
orders for, transmitted to officer issuing certificate for delivery..	615
payable by State Treasurer on common carrier's certificate....	615
payment of, to whom and when due.....	621n-624n
payment of, upon certificates involuntarily surrendered upon granting of injunction restraining traffic.....	633
payment of, withheld during pendency of cancellation proceed- ings	623n
payment of, withheld by State Commissioner thirty days...614, 623n	
payment of, when withheld longer than thirty days.....	614
payment of, when refused.....	614
petition for, by assignee, under power of attorney...613, 621n-624n	
petition for, by certificate holder personally.....	613
petition for, by deceased certificate holder's representatives....	615
petition for, by officials controlling certificate holder's property..	615
	617n
petition for, must be filed with officer who issued certificate.613, 621n	
petition for, must be forwarded to State Commissioner by County Treasurers	614, 621n
petition for, must be verified.....	614
petition for, must show compliance with statute.....	613-614
proceeding to compel payment of.....	624n
receiver's statutory right to, when subject to lien of assignee.	
	621n-622n
violators, after surrender within thirty days, not entitled to..614, 623n	
violators, not entitled to apply for.....	613, 623n

See also Special Deputy Commissioner.

Receiver,

may continue traffic under judgment debtors certificate.....	615
--	-----

744 REPORT OF THE STATE COMMISSIONER OF EXCISE.

	PAGE
Repealing provisions	601, 603
Report,	
of boards of excise.....	542
of county clerks	683-684
of county treasurers and special deputy commissioners.....	564
of district attorneys	686
of hotel, lodging and boarding house keepers.....	672
of magistrates	679
of State Commissioner	543
Revenue, see Taxes upon traffic.	
Revocation proceedings, see Cancellation proceedings.	
Richmond, borough of, Special Deputy Commissioner for.....	545-547
Rome, taxes upon traffic in enumerated portion of.....	690
Salaries,	
of Deputy Commissioner, financial clerk, secretary.....	544-545
of special agents	548
of Special Deputy Commissioners.....	545-547
of State Commissioner	543
Sandwich, see Meal.	
Schedule of laws repealed.....	693
Schoolhouse,	
building used exclusively as a.....	608n-609n
exception favoring established hotels near.....	606-607, 610n-611n
exception favoring established liquor store near.....	606-607, 611n-613n
provisions relating to traffic near, how construed.....	607n-608n
traffic in liquor to be drunk on premises near, restricted....	606-607
607n-613n	
when on same street or avenue.....	609n
Screens,	
cancellation of certificates for maintenance of.....	667n
in barroom windows during prohibited hours.....	659, 666n-667n
Secretary, to State Commissioner.....	545
Separate offense, each violation a.....	673
Servant, see Agent.	
Sheriff, must report violations to district attorney.....	685
Special agents,	
accomplices, when not.....	550n
appointed by State Commissioner.....	547, 549n
bond of	548
confidential agents of State Commissioner.....	548, 549n
duties relating to collection of excise taxes.....	548, 549n

Special agents—Concluded.	PAGE
must report violations to district attorney.....	685
number of	547
right to purchase liquor unlawfully sold.....	550n
salary and expenses of.....	548
under directions of State Commissioner.....	548, 550n
Special Deputy Commissioner of Excise,	
appointment of	545
bonds of	547
borough of Brooklyn	545
boroughs of Manhattan and the Bronx.....	545
borough of Queens.....	545
duties of, <i>see</i> County Treasurer.	
Erie county	545
Monroe county	545
salaries and expenses of.....	546-547
under direction of State Commissioner.....	546
Special Sessions,	
removal of complaints from, in New York City.....	681n-682n
what complaints are triable at, in New York City.....	680
what complaints are triable in, outside of New York City..	679, 680n
Special town meeting,	
duties of town clerk in submitting local option questions at....	567
effect of order granting, upon previous local option vote.....	571n
how obtained for resubmission of local option questions.....	567
submission of local option questions at, when permitted..	566-567, 569n
Stalls, in barroom, prohibited.....	659-660, 667n
Stamford, special local option provisions for.....	700
State Commissioner of Excise,	
annual report of.....	543
application for common carrier and vehicle certificate, filed with..	553
	575, 594-595
appointment, qualification, general provisions.....	542-544
blanks furnished by.....	562, 599, 663
bonds for common carrier traffic filed with.....	586
certificates forfeited upon conviction, must be forwarded to....	676
certificates for common carrier and vehicle traffic issued by...	553
	575, 594-595
certificates to replace lost certificate may be issued by.....	602
clerical force in office of.....	545

746 REPORT OF THE STATE COMMISSIONER OF EXCISE.

State Commissioner of Excise—Concluded.

PAGE

entitled to notice of proceedings and service of papers in cancellation proceedings from all parties.....	630
enumeration of cities, villages and hamlets by.....	555-556, 557n-558n
examination of excise accounts and records by.....	543
financial clerk of.....	545
judgment for fines in favor of, entered and satisfied, how....	682-683
may bring cancellation proceedings.....	629, 643n-644n
may bring action for civil penalties against public officer.....	690
may bring action for civil penalties against violators	689
may bring action on bond of depository of excise moneys.....	560
may bring action on liquor tax bond	587, 588n
may bring action on liquor tax bond to collect unpaid fine.....	587, 683
may bring action to recover excise moneys and civil penalties against county treasurers and Special Deputy Commissioners..	561
may bring injunction proceeding.....	653
may employ attorneys and counsel.....	548-549
necessary party to cancellation proceedings.....	630
necessary party to certain litigation.....	542-544
office of, in the Capitol building.....	544
rebates payable on order of.....	613-616, 621n-624n
record and account books furnished to County Treasurers and Special Deputy Commissioners by.....	562
report of	543
report to, by county clerks.....	683-684
report to, by County Treasurers and Special Deputy Commissioners	564
report to, by hotel, lodging and boarding house keepers.....	672
report to, by magistrates.....	679
salary and expenses of.....	543
secretary of	545
special agents are confidential agents of.....	549n-550n
transfer of common carriers' certificates regulated by.....	604

State Treasurer,

rebate on common carriers' certificates payable by.....	615
State's share of excise taxes payable to.....	560
State's share of rebate on certificates, except common carriers', payable by	614

Structural requirements, of hotels.....670n-671n

Sunday, *see* Prohibited hours.

Sureties, on liquor tax bond, *see* Liquor tax bond.

Surrender of certificate,

Taxes upon traffic,	PAGE
amount of, commenced after annual taxes are payable.....	559
amount of, determined generally by population.....	550-555, 557n
annual, when due and payable.....	559
at each distinct place.....	554, 558n-559n
a tax not a license fee imposed under police power.....	556n-557n 617n-618n
bank or depository receiving, must furnish bond.....	500
belong to State, city or town immediately upon collection.....	561n
certiorari to compel issuance of certificates upon payment of proper	628-629, 636n
deposit of, until distribution by Special Deputy Commissioners..	500
deposit of, in separate account, required.....	563-564
distributed between State and towns or cities.....	500
distributed strictly according to statute.....	561n
distributed within ten days from receipt.....	500
finer for certain offenses must equal.....	675, 678n
grades of	550-555
in alcohol only for mechanical or medicinal purposes, amount of.	553-554
in districts annexed to New York city.....	555, 558n, 608
in enumerated district of Rome.....	609
in liquor by common carriers, amount of.....	552-553
in liquor to be drunk on premises, amount of.....	550-551
in liquor to be drunk on premises, covers traffic not to be drunk on premises, when	551, 566
in liquor not to be drunk on premises, amount of.....	551-552
in liquor not to be drunk on premises, covers traffic under pre- scription by pharmacist, when.....	552
in liquor by pharmacist, under prescription, amount of.....	552
in liquor by pharmacist, under prescription, covers traffic in alcohol without prescription, when.....	552
in liquor produced from fruit by grower or manufacturer... ..	554-555
in places not separately enumerated in State or United States census	555-556, 557n-558n
lien upon property of dealer.....	559
liquor tax certificate, merely a receipt for.....	599, 600n, 601, 616n
not public moneys	556n, 561n

Taxes upon traffic—Concluded.

PAGE

payment of, by certificate holders in advance, for convenience..	602
payment of, without obtaining and posting legal certificate, no protection	575n, 600n
penalty for failure of County Treasurer or Special Deputy Commissioner to report receipt of, and distribute.....	561
report of County Treasurers and Special Deputy Commissioners to fiscal officers showing receipt of.....	560
special agents to investigate matters relating to collection of.	548, 549n
State's share of, credited to general fund.....	560
towns' and cities' share of, paid to local fiscal officer.....	560
towns' and cities' share of, how appropriated and expended..	560-561
unchanged in localities combined to form Greater New York..	698-699
under all night permit.....	663

Taxpayer, may bring injunction proceeding.....653, 657n

Time,

cancellation of certificate disables its holder from trafficking....	604
certificate may be surrendered for cancellation.....	613, 623n
certificates may be issued.....	559, 594
certificates may not be issued for place of convicted pharmacist.	676
clubs entitled to privileges may traffic.....	662-663, 671n-672n
convicted violator may not hold certificate for three years.....	604
	605n, 676
excise taxes are payable.....	559
hotel keepers may traffic.....	661-662, 668n-671n
Liquor Tax Law and amendments went into effect.....	692n
local option questions may be submitted.....	564, 567, 568n-569n
old excise licenses expired	540-541, 541n
pharmacists may traffic	660-661
traffic in liquor is prohibited generally.....	658-659, 664n-668n
traffic in liquor is permitted under all night certificates.....	663

Town clerk, duties of, in submission of local option, *see* Local option questions.

Town meeting, *see* Biennial town meeting; Special town meeting.

Towns,

excise taxes belong to, *see* Taxes upon traffic.

local option in, *see* Local option.

Traffic in liquors,

abandonment of, *see* Abandonment.

at prohibited places, *see* Prohibited places.

by common carrier, limited to passengers in transit.....
 600 |

by executor or administrator under testator's certificate.....
 615 |

by hotel keepers, requirements and exceptions....
 661-662, 668n-671n |

by prohibited persons, *see* Prohibited persons.

by receiver of holder, until his certificate expires.....
 615 |

by social clubs, exceptions.....
 662-663, 671n-672n |

Traffic in liquors—Concluded.

PAGE

continuance of, after surrender, unlawful.....	664n
definition of, as affecting amount of penalties.....	677n-678n
definition of, as affecting assessment of excise taxes.....	539
definition of, as affecting jurisdiction of courts before amend- ment	666n-667n
during prohibited hours, <i>see</i> Prohibited hours.	
from vehicle, prohibited with one exception.....	553, 607
illegal sales and acts generally.....	658-663
places occupied for, who may enter, when.....	686
to be drunk on premises, must not be carried on with business of selling groceries, provisions, drugs or dry goods.....	603
to be drunk on premises, not permitted under storekeeper's cer- tificate	663n-664n
unlawful until payment of tax, procurement and posting of legal certificate	658, 663n-664n
who shall not. <i>see</i> Prohibited persons.	

Transfer of certificate,

application and bond required upon.....	625
between dining cars, regulated by State Commissioner.....	604
certiorari to compel	628-629, 637n
fees upon	626
for fruit grower's traffic, not permitted.....	555
for vehicle, alcohol, and with one exception common carrier traffic, not permitted.....	554, 604
formalities relating to, necessary to perfect title of assignee.....	625-626 626n-627n
from person to person, when permitted.....	625-626
from place to place, consent of officer who issued certificate nec- essary	625
from place to place, when permitted.....	625
to official representatives of holder, authorized.....	615-616
to personal representatives of deceased holder, authorized....	615-616

Trial by jury,

in cancellation proceedings, unprovided for and unnecessary.....	618n-620n 629-633, 638n-639n
in criminal prosecutions in New York city, a matter of discre- tion	680, 681n-682n
in criminal prosecutions outside of New York city, a matter of right generally	678

Vehicle traffic,

certificates for, issued by State Commissioner.....	553
certificates for, may not be transferred or surrendered.....	553, 613, 625
confined to malt liquor in certain quantities.....	553
prohibited generally	607
restricted by local option.....	553, 660
who may engage in.....	553

View, of barroom, during prohibited hours.....	659-660
Villages,	
excise taxes in, rate of.....	550-556
hotels in and near certain, requirements for.....	661-662
Violation of Liquor Tax Law,	
all, misdemeanors	633, 672, 675-677, 688, 688n-689n, 689
any, sufficient ground for cancellation proceedings....	629, 637n-643n
penalties for, <i>see</i> Civil penalties; Criminal penalties.	
taint the offender, not merely the certificate in force.....	623n
what constitutes separate	673
who are liable for.....	629, 638n, 645n, 651n, 673
<i>See also</i> Convicted violators; Prosecutions.	
Warrant,	
arrest for public intoxication without.....	688
issuance of, by magistrate.....	678
Windows,	
barrooms, not screened during prohibited hours.....	659, 666n-667n
hotel, size and number of bedrooms.....	662, 671n
Woman, serving of liquor by, when prohibited.....	659, 667n

GENERAL INDEX.

	PAGE
Alabama, synopsis of excise laws.....	528
Alaska, synopsis of excise laws.....	528
Albany county,	
comparative statistics, old and new laws.....	270-71
results of local option votes.....	494
statistics for excise year.....	142-43
statistics for fiscal year.....	77
summary of receipts and disbursements for four years.....	400
Allegany county,	
comparative statistics, old and new laws.....	272-73
results of local option votes.....	494-95
statistics for excise year.....	144-45
statistics for fiscal year.....	78
summary of receipts and disbursements for four years.....	401
Arizona, synopsis of excise laws.....	528
Arkansas, synopsis of excise laws.....	528
Bond actions,	
amount collected	68
tables.....	477
Bonds, liquor tax.....	46-47
Bottlers' certificates, <i>see</i> Wagon certificates.	
Broome county,	
comparative statistics, old and new laws.....	274-75
results of local option votes.....	495-96
statistics for excise year.....	146-47
statistics for fiscal year.....	79
summary of receipts and disbursements for four years.....	402
California, synopsis of excise laws.....	528
Cattaraugus county,	
comparative statistics, old and new laws.....	276-77
results of local option votes.....	496-97
statistics for excise year.....	148-49
statistics for fiscal year.....	80
summary of receipts and disbursements for four years.....	403
Cayuga county,	
comparative statistics, old and new laws.....	278-79
results of local option votes.....	497-98
statistics for excise year.....	150-51
statistics for fiscal year.....	81
summary of receipts and disbursements for four years.....	404

Certificates,	PAGE
comparative statement	69-70
statement	8-9
surrendered, <i>see</i> Rebates.	
<i>see also</i> Common carriers; Wagon certificates.	
Chautauqua county,	
comparative statistics, old and new laws.....	280-81
results of local option votes.....	498
statistics for excise year.....	152-53
statistics for fiscal year.....	82
summary of receipts and disbursements for four years.....	405
Chemung county,	
comparative statistics, old and new laws.....	282-83
results of local option votes.....	498-99
statistics for excise year.....	154-55
statistics for fiscal year.....	83
summary of receipts and disbursements for four years.....	406
Chenango county,	
comparative statistics, old and new laws.....	285-86
results of local option votes.....	499
statistics for excise year.....	156-57
statistics for fiscal year.....	84
summary of receipts and disbursements for four years.....	407
Cities, ratio of saloons to population.....	465
Civil actions	47-50
tables showing results.....	467-79
Clinton county,	
comparative statistics, old and new laws.....	286-87
results of local option votes.....	500
statistics for excise year.....	158-59
statistics for fiscal year.....	85
summary of receipts and disbursements for four years.....	408
Colonial statutes	21-24
Colorado, synopsis of excise laws.....	528
Columbia county,	
comparative statistics, old and new laws.....	288-89
results of local option votes.....	500
statistics for excise year.....	160-61
statistics for fiscal year.....	86
summary of receipts and disbursements for four years.....	409
Commissioner of Excise, <i>see</i> State Commissioner of Excise.	
Common carriers,	
comparative statistics, old and new laws.....	392-93
receipts from	72-73
statistics of certificates issued to.....	9
statistics for excise year.....	264

Common carriers—Concluded.	PAGE
statistics for fiscal year.....	138
summary of receipts and disbursements for four years.....	461
Complaints forwarded to district attorneys.....	469
Connecticut, synopsis of excise laws.....	529
Convictions, table showing.....	471-74
Cortland county,	
comparative statistics, old and new laws.....	290-91
results of local option votes.....	500-1
statistics for excise year.....	162-63
statistics for fiscal year.....	87
summary of receipts and disbursements for four years.....	410
Costs, amount collected.....	68-69
Criminal proceedings, tables showing results.....	467-79
Delaware, synopsis of excise laws.....	529
Delaware county,	
comparative statistics, old and new laws.....	292-93
results of local option votes.....	500-2
statistics for excise year.....	164-65
statistics for fiscal year.....	88
summary of receipts and disbursements for four years.....	411
District attorneys, complaints forwarded to.....	469
District of Columbia, synopsis of excise laws.....	529
Drinking places,	
ratio to population in cities	465
ratio to population in counties	464
Drunkenness, see Intoxication.	
Dutchess county,	
comparative statistics, old and new laws.....	294-95
results of local option votes.....	502
statistics for excise year.....	166-67
statistics for fiscal year.....	89
summary of receipts and disbursements for four years.....	412
Enumeration	45-46
report of	485-89
Erie county,	
comparative statistics, old and new laws.....	296-97
results of local option votes.....	502-3
statistics for excise year.....	168-69
statistics for fiscal year	90
summary of receipts and disbursements for four years.....	413
Essex county,	
comparative statistics, old and new laws.....	298-99
results of local option votes.....	503
statistics for excise year	170-71
statistics for fiscal year.....	91
summary of receipts and disbursements for four years.....	414
Excise Department, formation and conduct of.....	42-44

	PAGE
Fake hotels	58-60
Finances, statement of	7-8
Fines,	
collections	68-69
tables showing	475-76
Florida, synopsis of excise laws	529
Forfeitures, collections	68-69
Franklin county,	
comparative statistics, old and new laws	300-1
results of local option votes	503-4
statistics for excise year	172-73
statistics for fiscal year	92
summary of receipts and disbursements for four years	415
Fulton county,	
comparative statistics, old and new laws	302-3
results of local option votes	504
statistics for excise year	174-75
statistics for fiscal year	93
summary of receipts and disbursements for four years	416
Gambling, see Slot machines.	
Genesee county,	
comparative statistics, old and new laws	304-5
results of local option votes	504-5
statistics for excise year	176-77
statistics for fiscal year	94
summary of receipts and disbursements for four years	417
Georgia, synopsis of excise laws	529
Greene county,	
comparative statistics, old and new laws	306-7
results of local option votes	505
statistics for excise year	178-79
statistics for fiscal year	95
summary of receipts and disbursements for four years	418
Hamilton county,	
comparative statistics, old and new laws	308-9
results of local option votes	505-6
statistics for excise year	180-81
statistics for fiscal year	96
summary of receipts and disbursements for four years	419
Herkimer county,	
comparative statistics, old and new laws	310-11
results of local option votes	506
statistics for excise year	182-83
statistics for fiscal year	97
summary of receipts and disbursements for four years	420

	PAGE
High license laws, experience under.....	25-32
Hotels, fake	58-60
Idaho, synopsis of excise laws.....	529
Illinois, synopsis of excise laws.....	529
Indiana, synopsis of excise laws.....	529
Indictments, tables showing.....	471-74
Injunction proceedings	478
Intoxication,	
arrests for	480-84
statistics regarding	55-56
Iowa, synopsis of excise laws.....	530
Jefferson county,	
comparative statistics, old and new laws.....	312-13
results of local option votes.....	506-7
statistics for excise year.....	184-85
statistics for fiscal year.....	98
summary of receipts and disbursements for four years.....	421
Kansas, synopsis of excise laws.....	530
Kentucky, synopsis of excise laws.....	530
Kings county,	
comparative statistics, old and new laws.....	314-15
statistics for excise year.....	186-87
statistics for fiscal year.....	99
summary of receipts and disbursements for four years.....	422
Law, <i>see</i> Liquor tax law.	
Law of 1892, conditions under.....	32-39
Lewis county,	
comparative statistics, old and new laws.....	316-17
results of local option votes	507
statistics for excise year	188-89
statistics for fiscal year.....	100
summary of receipts and disbursements for four years.....	423
Liquor tax, <i>see</i> Tax on traffic.	
Liquor tax bonds, <i>see</i> Bonds; Bond actions.	
Liquor tax certificates, <i>see</i> Certificates.	
Liquor tax law,	
amendments of	63-65
distinctive features	39-42

756 REPORT OF THE STATE COMMISSIONER OF EXCISE.

	PAGE
Livingston county,	
comparative statistics, old and new laws.....	318-19
results of local option votes	508
statistics for excise year	190-91
statistics for fiscal year	101
summary of receipts and disbursements for four years.....	424
Local option,	
result of vote in each town.....	491-26
workings of	50-51
Louisiana, synopsis of excise laws.....	530
Madison county,	
comparative statistics, old and new laws.....	320-21
results of local option votes	508
statistics for excise year	192-93
statistics for fiscal year	102
summary of receipts and disbursements for four years.....	425
Magistrates, reports of.....	470
Maine, synopsis of excise laws.....	530
Maryland, synopsis of excise laws.....	530
Massachusetts, synopsis of excise laws.....	530
Michigan, synopsis of excise laws.....	530
Minnesota, synopsis of excise laws.....	531
Mississippi, synopsis of excise laws.....	531
Missouri, synopsis of excise laws.....	531
Monroe county,	
comparative statistics, old and new laws	322-23
results of local option votes	509
statistics for excise year	194-95
statistics for fiscal year	103
summary of receipts and disbursements for four years.....	426
Montana, synopsis of excise laws.....	531
Montgomery county,	
comparative statistics, old and new laws	324-25
results of local option votes	509
statistics for excise year	196-97
statistics for fiscal year	104
summary of receipts and disbursements for four years.....	427
Nassau county,	
comparative statistics, old and new laws.....	326-27
results of local option votes	509
statistics for excise year	198-99
statistics for fiscal year	105
summary of receipts and disbursements for four years.....	428
Nebraska, synopsis of excise laws.....	532
Net receipts, comparative statement.....	70-72
Nevada, synopsis of excise laws.....	532

	PAGE
New Hampshire, synopsis of excise laws.....	532
New Jersey, synopsis of excise laws.....	531
New Mexico, synopsis of excise laws.....	531
New York county,	
comparative statistics, old and new laws.....	328-29
statistics for excise year	200-1
statistics for fiscal year	106
summary of receipts and disbursements for four years.....	429
Niagara county,	
comparative statistics, old and new laws.....	330-31
results of local option votes.....	510
statistics for excise year	202-3
statistics for fiscal year	107
summary of receipts and disbursements for four years.....	430
North Carolina, synopsis of excise laws.....	531
North Dakota, synopsis of excise laws.....	531
Ohio, synopsis of excise laws.....	532
Oklahoma, synopsis of excise laws.....	532
Oneida county,	
comparative statistics, old and new laws.....	332-33
results of local option votes.....	510-11
statistics for excise year	204-5
statistics for fiscal year	108
summary of receipts and disbursements for four years.....	431
Onondaga county,	
comparative statistics, old and new laws.....	334-35
results of local option votes.....	511
statistics for excise year	206-7
statistics for fiscal year.....	109
summary of receipts and disbursements for four years.....	432
Ontario county,	
comparative statistics, old and new laws.....	336-37
results of local option votes.....	511-12
statistics for excise year.....	208-9
statistics for fiscal year.....	110
summary of receipts and disbursements for four years.....	433
Orange county,	
comparative statistics, old and new laws.....	338-39
results of local option votes.....	512-13
statistics for excise year.....	210-11
statistics for fiscal year.....	111
summary of receipts and disbursements for four years.....	434
Oregon, synopsis of excise laws.....	532

	PAGE
Orleans county,	
comparative statistics, old and new laws.....	340-41
results of local option votes.....	513
statistics for excise year.....	212-13
statistics for fiscal year.....	112
summary of receipts and disbursements for four years.....	435
Oswego county,	
comparative statistics, old and new laws.....	342-43
results of local option votes.....	513-14
statistics for excise year.....	214-15
statistics for fiscal year.....	113
summary of receipts and disbursements for four years.....	436
Otsego county,	
comparative statistics, old and new laws.....	344-45
results of local option votes.....	514-15
statistics for excise year.....	216-17
statistics for fiscal year.....	114
summary of receipts and disbursements for four years.....	437
Penalties, <i>see</i> Fines.	
Penalty actions.....	479
Penalty actions, amount collected.....	68-69
Pennsylvania, synopsis of excise laws.....	532
Prohibition, results of experience.....	15-21
Public sentiment, improved condition.....	60-63
Putnam county,	
comparative statistics, old and new laws.....	346-47
results of local option votes.....	515
statistics for excise year.....	218-19
statistics for fiscal year.....	115
summary of receipts and disbursements for four years.....	438
Queens county,	
comparative statistics, old and new laws.....	348-49
statistics for excise year.....	220-21
statistics for fiscal year.....	116
summary of receipts and disbursements for four years.....	439
Rebates,	
amount of.....	10
comparative statistics.....	73-74
payment of.....	51-55
Receipts,	
comparative statement.....	70-72
excise.....	138-39
Rensselaer county,	
comparative statistics, old and new laws.....	350-51
results of local option votes.....	515
statistics for excise year.....	222-23

	PAGE
Rensselaer county—Concluded.	
statistics for fiscal year	117
summary of receipts and disbursements for four years.....	440
Revocation proceedings	477-78
Rhode Island, synopsis of excise laws.....	532
Richmond county,	
comparative statistics, old and new laws.....	352-53
statistics for excise year.....	224-25
statistics for fiscal year	118
summary of receipts and disbursements for four years.....	441
Rockland county,	
comparative statistics, old and new laws.....	354-55
results of local option votes	516
statistics for excise year	226-27
statistics for fiscal year	119
summary of receipts and disbursements for four years.....	442
St. Lawrence county,	
comparative statistics, old and new laws.....	356-57
results of local option votes.....	516-17
statistics for excise year.....	228-29
statistics for fiscal year.....	120
summary of receipts and disbursements for four years.....	443
Saratoga county,	
comparative statistics, old and new laws.....	358-59
results of local option votes.....	517
statistics for excise year.....	230-31
statistics for fiscal year.....	121
summary of receipts and disbursements for four years.....	444
Schenectady county,	
comparative statistics, old and new laws.....	360-61
results of local option votes.....	517-18
statistics for excise year.....	232-33
statistics for fiscal year.....	122
summary of receipts and disbursements for four years.....	445
Schoharie county,	
comparative statistics, old and new laws.....	362-63
results of local option votes	518
statistics for excise year	234-35
statistics for fiscal year	123
summary of receipts and disbursements for four years.....	446
Schuyler county,	
comparative statistics, old and new laws.....	364-65
results of local option votes	518
statistics for excise year	236-37
statistics for fiscal year	124
summary of receipts and disbursements for four years.....	447

	PAGE
Seneca county,	
comparative statistics, old and new laws.....	366-67
results of local option votes	519
statistics for excise year	238-39
statistics for fiscal year	125
summary of receipts and disbursements for four years.....	448
Slot machines	57-58
South Carolina, synopsis of excise laws.....	532-33
South Dakota, synopsis of excise laws.....	533
Special agents, work of.....	44-45
State Commissioner of Excise,	
collections by	9, 138, 264, 392-93, 461
revocation proceedings brought by.....	477
Steuben county,	
comparative statistics, old and new laws.....	368-69
results of local option votes	519-20
statistics for excise year	240-41
statistics for fiscal year	126
summary of receipts and disbursements for four years.....	449
Suffolk county,	
comparative statistics, old and new laws.....	370-71
results of local option votes	520
statistics for excise year	242-43
statistics for fiscal year.....	127
summary of receipts and disbursements for four years.....	459
Sullivan county,	
comparative statistics, old and new laws.....	372-73
results of local option votes	520-21
statistics for excise year	244-45
statistics for fiscal year.....	128
summary of receipts and disbursements for four years.....	451
Surrender of certificates, see Rebates.	
Synopsis of excise laws of each state.....	528-34
Tables,	
A, statistics for fiscal year	75-139
B, statistics for excise year	141-268
C, comparative statistics, old and new laws	269-307
D, summary of receipts and disbursements for four years....	399-463
E, result of civil and criminal proceedings.....	467-79
Tax on traffic,	
distribution of	45-46
table showing amount	527
Tennessee, synopsis of excise laws.....	533
Texas, synopsis of excise laws.....	533

	PAGE
Tioga county,	
comparative statistics, old and new laws.....	374-75
results of local option votes	521
statistics for excise year	246-47
statistics for fiscal year.....	129
summary of receipts and disbursements for four years.....	452
Tompkins county,	
comparative statistics, old and new laws.....	376-77
results of local option votes	521
statistics for excise year.....	248-49
statistics for fiscal year	130
summary of receipts and disbursements for four years.....	453
Traffic in liquor, legislation on.....	11-15
Ulster county,	
comparative statistics, old and new laws.....	378-79
results of local option votes	521-22
statistics for excise year	250-51
statistics for fiscal year	131
summary of receipts and disbursements for four years.....	454
Utah, synopsis of excise laws.....	533
Vermont, synopsis of excise laws.....	533
Virginia, synopsis of excise laws.....	533
Wagon certificates, statistics.....	9, 72-3, 138-39, 264, 392-93, 461
Warren county,	
comparative statistics, old and new laws.....	380-81
results of local option votes	522
statistics for excise year	252-53
statistics for fiscal year	132
summary of receipts and disbursements for four years	455
Washington, synopsis of excise laws.....	534
Washington county,	
comparative statistics, old and new laws	382-83
results of local option votes	522-23
statistics for excise year	254-55
statistics for fiscal year	133
summary of receipts and disbursements for four years.....	456
Wayne county,	
comparative statistics, old and new laws.....	384-85
results of local option votes.....	523
statistics for excise year.....	256-57
statistics for fiscal year.....	134
summary of receipts and disbursements for four years.....	457
West Virginia, synopsis of excise laws.....	534

	PAGE
Westchester county,	
comparative statistics, old and new laws.....	386-87
results of local option votes.....	523-24
statistics for excise year.....	258-59
statistics for fiscal year.....	135
summary of receipts and disbursements for four years.....	458
Wisconsin, synopsis of excise laws.....	534
Wyoming, synopsis of excise laws.....	534
Wyoming county,	
comparative statistics, old and new laws.....	388-89
results of local option votes.....	524
statistics for excise year.....	260-61
statistics for fiscal year.....	136
summary of receipts and disbursements for four years.....	459
Yates county,	
comparative statistics, old and new laws.....	390-91
results of local option votes.....	525
statistics for excise year.....	262-63
statistics for fiscal year.....	137
summary of receipts and disbursements for four years.....	460





